The Bombay Gazette

...—NEW SERIES. BOMBAY, MONDAY, MARCH 13, 1882.

...TRACTING.

...FOR CARGO AND PASSENGERS.

...SAILING DATES (Steamer leaving on the following dates, if sufficient cargo is not withdrawn in the meantime):—

...31st March.
...24th April.
...15th May.
...5th May.

...D. PARKER,
Superintendent, P. & O. S. N. Co.

PENINSULAR AND ORIENTAL COMPANY.

STEAM to ADEN, SUEZ, PORT SAID, MALTA, GIBRALTAR, PLYMOUTH, LONDON, BRINDISI, VENICE, TRIESTE, AND MARSEILLES.

THE following or other Steamers will be despatched as above:—

Vessels.	Tons.	H.P.	Captains.	Friday.
L. ROSETTA	3302	700	A. E. Barlow	17th Mar.
— BOKHARA	2932	500	J. Orman	24th ,,
L. PONNAH	3130	550	W. A. Seaton	31st ,,
L. CATHAY	2263	500	W. M. Robbie	7th April.
L. ROME	5032	1000	G. F. Cates	14th ,,
— THIBET	2903	450	R. T. Cole	21st ,,
L. DECCAN	3429	550	J. B. Chapman	28th ,,
— VENETIA	2736	450	A. B. Daniell	5th May.
L. CLYDE	4100	750	E. M. Edmond	12th ,,
L. KHIVA	2009	450	G. Scrivener	19th ,,
L. INDUS	3462	600	S. D. Shallard	26th ,,
				Tuesday.
— BOKHARA	2932	500	J. Orman	30th May.
L. ROHILLA	3000	700	W. Barratt	6th June.
— KASHGAR	2621	450	R. G. Murray	13th ,,
L. VERONA	3116	600	E. Ashdown	20th ,,
— SURAT	3142	530	W. E. Breeze	27th ,,

A Launch leaves the Company's Dock-head, at Mazagon, at 3 p.m. on the day of sailing.

Passengers are booked to ADEN, SUEZ, PORT SAID, MALTA, GIBRALTAR, PLYMOUTH, LONDON, BRINDISI, VENICE, TRIESTE, and MARSEILLES, by every Mail. The Steamers marked L. proceed direct to London, calling at Gibraltar.

...STEAM TO PENANG, STRAITS, CHINA, JAPAN, KING GEORGE'S SOUND, ADELAIDE, MELBOURNE, & SYDNEY, CALLING AT CEYLON.

...TRIC	...Tons	...Captains	...Sailing.
...ALTH	...332	460	A. W. Adamson ...31st Mar.
...RONA	...3116	600	E. Ashdown ...7th April.

Return Tickets are now issued 1st Class, 2nd Class. To St. George's Sound, Adelaide, Melbourne, and Sydney, Rs. Rs. ...ard bunk (available for nine months) ... 600 375 ...ard and bunk (available for two months) ... 150 75 ...ge on steamers and back do. ... 450 225

For passage for Australia change steamers at Galle.

A Launch leaves the Company's Dock-head, at Mazagon, at 3 p.m. on the day of sailing.

F. D. PARKER,
Superintendent, P. & O. S. N. Company.
Bombay, March 3rd, 1882.

RUBATTINO STEAM NAVIGATION COMPANY.

THE Regular Mail-steamers, under contract with Italian Government, leave

GENOA and BOMBAY
on the 20th on the 1st
of each month, calling at

...GHORN, NAPLES, MESSINA, CATANIA, PORT SAID, SUEZ, ADEN and vice versa.

PASSENGERS' RATES FROM BOMBAY

To ALL PORTS OF ITALY.		To MARSEILLES.	
Class ...R 300	including	I Class ...R 320	including
do..... 310	wines.	II do. 330	wines.
do..... 110	Without food.	III do. 115	Without food.

Children under 3 years, free of charge.
Children not above 10 years, half fare.
Passengers' heavy baggage will be delivered at LONDON FREE OF CHARGE to the extent allowed in the Bills-of-Lading which can be ascertained from the Agent.
...following or other 1st Class Steamers will leave Bombay:—

...SINGAPORE, on Saturday, the 1st April, 1882.
...MANILLA, on Monday, the 1st May, 1882.

...ngers and heavy baggage are carried on board, ...harge, by the Company's steam launch, leaving ...and 11 a.m.

...ts to London, available for

...ute.	R 95	Brighton Route	R 80
...	70	do.	58
...	145	do.	130
...	105	do.	93

...n, rates of Freight, &c.,

...F. BOZZONI,
...tino S. N. Company,
...tone Circle, Bombay.

...LOYDS' STEAM ...PANY.

...OF STEAMERS
...AY, BRINDISI,
...A CANAL.

...teamers will ...BOMBAY to

...To sail	
...8th April.	
...8th May.	
...8th June.	

...and ...es) as

...POOL,
...ONDON,
...POOL.

...mers have ...commodation ...or terms apply

...& Co., Agents.

...BOMBAY, LIVER- ...RANEAN.

...ng sailings have ...ed:—

...VERPOOL DIRECT.

...e.	h.p.	1882.
	...700	About 16th March.
	...700	5th April.
	...00	15th April.
		30th May.

...bout ...April.

...TEM ...VEL- ...ne or ...m all ...TINE, ...TRA- ...A).

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited),

Intend to despatch Steamers as follows:—

FORTNIGHTLY LINE
BOMBAY TO LONDON.

S. S. CANARA, 1,903 tons, Captain J. C. Sharp, sails on MONDAY, 20th March, 1882, at 6 p.m., calling at Karrachee and Lisbon, and is due to arrive in London on 30th April.

FOR COAST AND CALCUTTA.

S. S. CHINSURA, 2,033 Tons, on WEDNESDAY, 15th March, 1882, at 4 p.m., calling at Mangalore, Tellicherry, Beypore, Calicut, Cochin, Alleppey, Tuticorin, Colombo, Galle, Negapatam, Madras, Coconada, Vizagapatam, Bimlipatam, Gopalpore, False Point, in the foregoing or any order, weather permitting.

FOR KURRACHEE AND PERSIAN GULF.

S. S. CALCUTTA, 863 Tons, on TUESDAY, 14th March, 1882, at 4 p.m., calling at Kurrachee, Gwadur, Muscat, Jask, Bunder Abbas, Lingah, Bushire, Fao, and Bussreh, in the foregoing or any order, weather permitting.

FOR CUTCH MANDAVIE AND KURRACHEE.

S. S. COCONADA, 862 Tons, on FRIDAY, 17th March, 1882, at 11 a.m.

FOR ADEN, ZANZIBAR, MOZAMBIQUE, INHAMBANE, QUILLIMANE, AND DELAGOA BAY.

THE S. S. BAGHDAD, 1,272 Tons, on THURSDAY, 6th April, 1882.

N.B.—EXPORTS.—To save shippers the trouble of clearing and shipping, shipments not exceeding five tons will be received, and Bills of Lading granted in exchange at the Offices of the undersigned.

Railway receipts for packages from up-country should be forwarded to the undersigned, who will undertake clearance and shipment.

LIGHTERAGE.—The undersigned undertake the landing, clearing and delivery in Bombay or forwarding by rail or steamer to other ports by the Company's Steamers. Bills of Lading and particulars of consignee and value should accompany for warding instructions.

MACKINNON, MACKENZIE & Co.
Bombay, 10th March, 1882. Agents.

GRINDLAY, GROOM, AND Co., BOMBAY,
GRINDLAY AND Co., CALCUTTA,

BOOK PASSAGES by P. & O. and all other Steamer without charge for Commission.

NEW ADVERTISEMENTS.

GOLF KIT.

BALLS.	PLAY CLUB.
CLEEKS.	PUTTERS.
IRONS.	SPOONS.

Detailed Price Lists free on Application.

TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA, AND POONA.

TREACHER'S SEA-SALTS

FOR INLAND SEA BATHING.

Their Solution forms *an exact imitation of* PURE NATURAL SEA-WATER, and will be found invaluable to residents of the Mofussil.

	Cash.	Credit.
Per 7 lb. box	Re. 1-4	1-8

TREACHER & CO., Limited,
BOMBAY, BYCULLA, AND POONA.

REDUCED PRICES.

FINEST VIRGINIAN GOLDEN LEAF
HONEY DEW TOBACCO;
A splendid article, infinitely superior to the Tobaccos commonly sold under its name.
IMPORTED OVERLAND AT
Per Pound, Cash, Rs. 2-8.

TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA, AND POONA.

BASS'S BEER IN WOOD,

IMPORTED DIRECT FROM MESSRS. BASS & Co.

SHIPMENTS of the above, specially selected from the finest brewings, are received fortnightly per mail-steamer.

Per Hogshead, Cash.....	Rs. 78
Per Kilderkin, Cash.....	30

TREACHER & Co., LIMITED.

TRICHINOPOLY CHEROOTS AND CIGARS,

...REPARED expressly for TREACHER & Co., Limited, from ... selected and thoroughly matured ...co, and acknowledged to be the ... and best Smokes procurable.

		Cash prices. Rs.	as.
...ape, without straw	box of 100	1	12
...	... 250	4	0
...shape, with straw	... 100	1	12
...	... 250	4	0
... shape, with straw	... 100	1	12
...	... 250	4	0
... shape, with straw	... 100	2	0
...	... 250	4	0
...	... 100	2	8
...	... 250	4	8
...	... 100	2	0
...	...		4
...	...		8

...BY
W. WEDDERBURN, Bom. C. S.
PRICE EIGHT ANNAS.
May be had at this office and at the book-seller.

EXTRACT OF CHICKEN.

GUARANTEED to be a PURE EXTRACT of the FLESH and BONES of CHICKEN. Free from Fat. When dissolved in water it forms a most nutritious food for Invalids, Infants, and delicate persons; and in Sea-sickness and similar emergencies, it is frequently the only nourishment that can be borne by the patient.

Per pot, Rs. 2-8.

D. S. KEMP & CO.,
SASSOON HOUSE, BOMBAY.

NESTLE'S MILK FOOD.

AN exquisitely delicate and very strengthening Food for Infants, of special value towards the period of weaning, and one of the best Foods for Dyspeptic Invalids yet produced. Prepared in Switzerland in the same manner as Condensed Milk, with the addition of a light, nutritious farine.

Constant fresh importations received by

D. S. KEMP & CO.,
SASSOON HOUSE, BOMBAY.

...D. S. KEMP & CO.,
...SALE CHEMISTS
and
...FACTURERS,
...F INDIAN DRUGS.
Medal, 1873.)

..., Wholesale and General, ...shed on receipt of Card.

...SSOON HOUSE, FORT, BO...

NEW ADVERTISEMENTS.

S. S. HISPANIA has ARRIVED from GLASGOW and LIVERPOOL, and is discharging in the Prince's Dock.

W. & A. GRAHAM & Co., Agents.

TO LET, with immediate possession, an unfurnished BUNGALOW, situated at Bandora, contains a drawing, dining, and three bedrooms, and is endowed open to the breeze. For further particulars apply to

P. BYRAMJEE,
House Agent.
28, Meadow-street, Fort.

ALL PERSONS having CLAIMS against or being INDEBTED to the estate of the late F. TURNER, Esq., Cantonment Magistrate, Deesa, are requested to communicate with the undersigned within ONE MONTH from this date, after which no claims can be admitted. All sums due to the estate to be paid within one month from this date.

C. E. STACK, Lieut.-Col., 3rd Light Cavy.,
President of Committee of Adjustment.
Deesa, 9th March, 1882.

SURAT.
D. P. MADON & CO.,
DISPENSING CHEMISTS AND WHOLESALE DRUGGISTS,
IMPORTERS OF PATENT MEDICINES, PERFUMERY, TOILET SOAPS, SUNDRY ARTICLES, AND BEST HIMALAYA TEAS.
Prescriptions accurately prepared & orders speedily executed by
D. P. MADON & Co., KANPIT, SURAT.

BOMBAY MUNICIPAL CORPORATION.

AN ADJOURNED SPECIAL GENERAL MEETING of the Corporation will be held here at 3 o'clock p. m. on WEDNESDAY, the 15th instant, for the consideration of the business that was left undisposed of at the adjourned meeting held on the 8th instant; and (2) motion to be proposed by Grattan Geary, Esq., seconded by Sir Frank H. Souter, Knight, C.S.I., for the adoption of a humble address to Her Imperial Majesty the Empress expressive of the profound thankfulness of her people for the merciful preservation of her life from the recent attack of an assassin.

By order of the Chairman,
H. WYNFORD BARROW,
Clerk, Municipal Corporation, and Secretary, Town Council.
Bombay, Municipal Offices, 11th March, 1882.

NOTICE.

SEALED TENDERS will be received by the Municipal Commissioner for the City of Bombay up to 3 p.m. on TUESDAY, the 21st instant, for the following works:—

1. Supplying and erecting 15 New Water Posts in different parts of the Fort and Malabar Hill and other streets of the City.
2. Constructing a Footpath, &c., on a portion of the Dalisa-road.
3. Widening the Oomercarry Sewer-road.

Forms of contract, specifications, and all information can be obtained on application to the undersigned.

Deposits of Rs. 350, Rs. 300, and Rs. 175 respectively will have to be paid by the contractors, whose Tenders are accepted.

Tenders should be accompanied by a deposit of Rs. 180, Rs. 150, and Rs. 85, respectively, to be forfeited in case of refusal to sign the contracts.

By Order of the Municipal Commissioner,
C. B. BRAHAM, C. E.,
Deputy Executive Engineer in charge.
Bombay, Ex-Engineer's Office, 11th March, 1882.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION.
SUIT No. 380 OF 1881.

NEERA, woman, of Bombay, Hindu inhabitant, a Nalqueen, residing at No. 475, Girgaum-road, outside the Fort of Bombay .....Plaintiff.

VS

VINAYEK RAMCHUNDRA, of Bombay, Hndu inhabitant, living on his property, residing at No. 399, Girgaum-road, outside the Fort of Bombay .....Defendant.

PURSUANT to a Decretal Order of the High Court of Judicature at Bombay made in the above suit, bearing date the twenty-eighth day of November, one thousand eight hundred and eighty-one, whereby it is referred to the Commissioner of the said Court to enquire what sum or sums are charged upon the land and messuage hereinafter particularly specified, and what incumbrances made by the abovenamed Defendant are now upon the said land and messuage. NOTICE is hereby given that all persons CLAIMING any charge on the land and messuage comprised in a certain Indenture, dated the seventh day of October, one thousand eight hundred and seventy-eight, and made between the abovenamed defendant, Vinayek Ramchundra Luxmonjee, of the first part, Kavasjee Eduljee Khambatta, of Bombay, Parsee inhabitant, of the second part, and the abovenamed plaintiff Neera Ramchundra of the third part, and which land and messuage are in the said Indenture described as all that piece or parcel of land forming a part and portion of an Oart called Banian Hulwady, situate at Bombay on the Breach-candy or Girgaum-road, outside the Fort, within the registration sub-district of Bhoolesh war, containing by admeasurement six hundred and sixty-six square yards, and six-ninths of Government Pension and Tax Tenure, entered in the rent rolls of the Collector of Bombay under Collector's No. 510, and new Survey No. 7,882, in the name of Merwanjee Nusserwanjee Bhownuggri, together with the dwelling-house and buildings built and standing erected thereon, surrounded by chunam built compound wall assessed by the Municipality of Bombay for property rates under No. 433, in the name of Eduljee Doradjee, fronting towards the east of the said Breach-candy or Girgaum-road, bounded on the east by the property of Manekjee Merwanjee Set, on the west by the said Broach-candy or Girgaum-road, on the north by the property of Damodhur Trimbuck and on the south by a passage or road belonging to the said oart called Banian Hulwady, are hereby required to file such claims in writing in my office in the Court House within ONE CALENDAR MONTH from the date hereof, or in default thereof they will be peremptorily excluded from the benefit of the said Decretal Order. Dated this 10th day of March, 1882.

CHARLES E. FOX,
Commissioner.

ROBB'S NURSERY BISCUITS

ARE in use in every royal Nursery in Europe. They are without doubt the best sustenance for Children recently weaned. Fresh shipments constantly received.

Rs. 2-8 per Tin.

D. S. KEMP & CO.,
SASSOON HOUSE, BOMBAY.

MILK TESTERS, OR LACTOMETERS,

MAY be relied on for testing the purity of Buffaloes' or Cows' Milk. These afford the only means of detecting and checking the habitual watering of Milk which is carried on by Bazaar Milkmen. They are adjusted to 84 deg. Fahr., and are practically accurate for the Bombay temperature.

TESTER, with TRIAL JAR, Rs. 3.

D. S. KEMP & Co.,
SASSOON HOUSE, BOMBAY.

STANDARD AERATED WATERS.

D. S. KEMP & Co.'s New Factory (of which inspection is invited) embraces perfect Filtering arrangements; Charcoal Treatment ... which the water is deprived of Albuminoid ...gen and other impurities; Patent Clean... ...chinery by which every bottle is ren... ...tely clean; and Powerful Modern ... by steam; the whole being ...ght and ventilation.

...N-ALCOHOLIC.

	Dozen.
...er bottle)	
Aerated Water .....pharmacopœia)	Rs. 0 12
Tonic Water (Quinine and	
Blossom) ..... Bigarade Orange	
Lemonade	
Gingerade	
Seltzer Water	0
Medicinal Soda Water (British Pharmacopœia)	
Aromatic Ginger Ale (very fine)	,, 1 8
Bottles charged Extra	,, 2 0

D. S. KEMP & CO.,
SASSOON HOUSE, BOMBAY.

MADON'S NEVER-FAILING
PULMONIC BALM,
AN UNEQUALLED REMEDY,
FOR COUGH, COLD, BRONCHITIS, WHOOPING-COUGH,
ASTHMA, AND OTHER DISEASES OF THE LUNGS AND CHEST.

Give it a fair trial and you will never be disappointed

A MILD and safe combination of Purely Vegetable Drugs, possessing Expectorant, Demulcent, and Balsamic properties.

As this new Preparation is entirely free from Opium and other injurious and objectionable drugs, it may be given without any danger, even to children. It never fails to cure the most obstinate forms of Cough, Cold, Whooping-Cough, Hoarseness, &c., in a few doses. In ordinary cold when attended with feverishness and headache, this medicine acts as a charm, and gives speedy relief when properly administered and attending to the directions given with each bottle.

Per bottle, As. 8 and Re. 1.

B. S. MADON AND CO.,
MANUFACTURING CHEMISTS,
12, MEADOW-STREET, FORT, BOMBAY.

HOUSES TO BE LET.

TO BE LET, from 1st April, the PREMISES now in the occupation of THACKER and Co., Ld. Apply to the MANAGER,

THACKER & Co., Ld.

TO LET, with immediate possession, a very desirable Upperstoried BUNGALOW situated on the most pleasant spot on Pedder-road, containing four rooms, Bed, Dressing, and Bath-rooms, Drawing and Dining. All open to the westerly breeze. For rent and other particulars apply to

P. BYRAMJEE.

TREACHER AND COMPANY'S JEWELLERY DEPARTMENT.

THIS Branch of TREACHER & Co.'s extensive business receives special care and attention from the Management, who confine their dealings to the FIRST-CLASS LONDON MANUFACTURE AND QUALITY ONLY, for which the Company have been so long and so favourably known.

By the careful selection of novelties characterised by elegance, neatness, and taste they trust to confirm and extend the large connection with which they have been favoured during the past FIFTY YEARS.

BRACELETS—		
Plain and worked Gold, various handsome patterns	from Rs.	36 to 250
Jewelled with Diamonds, Pearls, &c.	from	85 to 560
BROOCHES—		
Plain and worked Gold, novel shapes	from	35 to 85
Jewelled with Pearls, Diamonds, Turquoise, &c.	from	50 to 100
Tiger Claws, beautifully mounted	from	58 to 80
EARRINGS—		
Stud, different patterns	from	10-8 to 28
Do. Jewelled, Pearls and Diamonds	from	25 to 70
Do. Single Diamond	from	45 to 200
Miniature	from	20 to 34
Do. Jewelled	from	30 to 70
Worked Gold	from	25 to 80
Do. Jewelled with Corals, Pearls	from	25 to 70
Tiger Claw, handsome mounted	from	58 to 70
LOCKETS—		
Bright or Dead Gold	from	22-8 to 100
Engraved Gold	from	25 to 100
Fancy Patterns, Filbert, Almond, Book, &c.	from	25 to 89
Jewelled Diamonds, Pearls, Corals, &c.	from	20 to 225
Tiger Claw, very handsome	from	90 to 100
Gentlemen's Lockets, set with Onyx, Sardonyx, &c.	from	27 to 100
Mourning, Enamelled, &c.	from	16 to 85
COLLARETTES—		
Very handsome designs, many novelties	from	150 to 250
NECKLETS—		
Various Patterns	from	40 to 250
SUITES OF JEWELLERY—		
Comprising Bracelet, Brooch and Earrings	from	200 to 335
Do. do. Jewelled	from	315 to 500
Consisting of Locket, Necklet and Earrings	from	180 to 560
DEMI-SUITES OF JEWELLERY—		
Comprising Brooch and Earrings	from	45 to 130
Do. Jewelled	from	54 to 280
Consisting of Locket and Earrings	from	150 to 200
Brooch Pendant and Earrings	from	126 to 200
RINGS—		
Ladies' Jewelled, Plain Gipsy	from	31 to 280
Do. Tablet	from	20 to 120
Do. Half-Hoop	from	27 to 250
Do. Single Stone Brilliant, Claw or Gipsy setting	from	70 to 150
Gentlemen's Plain Gold, very fashionable	from	28 to 80
Do. Signet	from	32 to 80
Do. Single Diamonds, Gipsy Setting	from	90 to 250
Snake Rings, Plain Gold or Jewelled	from	25 to 100
Wedding, Victoria and Alexandra Patterns	from	15 to 23
Keeper, engraved in various styles	from	12 to 20

TREACHER & COMPANY, LD.,
BOMBAY, BYCULLA, AND POONA.

J. NEUBERG,

5, MEADOW-STREET.

TOBACCO FACTORY.

NEUBERG'S SPECIALITIES MANUFACTURED DAILY fresh and fresh and acknowledged throughout India as being far superior to the best of IMPORTED preparations, and combining every DESIDERATA required in Tobacco by Smokers of all degrees.

NEUBERG'S
"GOLDEN BLOCK" MIXTURE,
The Prince of Smoking Mixtures.

NEUBERG'S
VIRGINIA HONEY-DEW,
"An old Smoker's choice."

NEUBERG'S
GOLDEN SHAG,
Deliciously Fragrant.

NEUBERG'S
GOLDEN-LEAF BIRD'S-EYE,
The Bird's-eye for India par excellence.

SAMPLES AND PRICE-LISTS ON APPLICATION.

TRADERS LIBERALLY SUPPLIED.

J. NEUBERG,
BOMBAY.

RICHARDSON AND CRUDDAS,

BYCULLA IRON WORKS AND METAL MART
BRANCH ESTABLISHMENT, NESBIT-ROAD.

WE are AGENTS for the following well-known firms, and have always on hand a stock of their Specialities, which we can offer at exceptional prices.

Articles not in stock imported from England in 6 weeks to 2 months from date of order.

For Prices, &c., see Catalogue and Monthly Price Lists.

AVELING & PORTER	...Steam Road Rollers.
"BOOMER" PRESSES	...For Cotton, Oil, Hides, &c.
BULL'S	...Patent Dredgers and Brick Kilns.
CLAYTON & SHUTTLEWORTH,	Portable Engines, Agricultural Machinery, &c.
CROWLEY & CO.	...Patent Sanitary Carts.
DAVIS & PRIMROSE	...Steam Hammers, Punching Machines, &c.
EDINGTON & SONS, T.	...Iron Pipe Manufacturers.
ENTWISTLE & KENYON	...Sudden Grip Vices.
FRENCH ASPHALTE CO. LD.	...Makers of Seyssel's Asphalte.
GWYNNE, J. & H.	..." Invincible" Centrifugal Pumps.
GRESHAM & CRAVENS	...Gifford's Injectors.
HODGSON & STEAD, LD.	...Weighing Machines, &c.
HOWARD'S	...Patent Roof Ventilators.
LEE & SONS'	...Celebrated Portland Cement.
MOIR CRANE & CO.,	...Patent Lubricating Oils for Cylinders, Valves, Spindles, &c.
MORTON & CO. (LD.) FRANCIS,	Wire Fencing Ornamental Gates, &c.
PROCTOR & WALLIS'	...Patent Wrought Iron Pulleys.
RANSOME & CO., A.	...Wood Working Machinery.
SILICATE PAINT CO.	...Silicate Charlton Paints, Enamels, &c.
WILSON & CO., ALEX.	...Launch Engines, &c.

RICHARDSON AND CRUDDAS,
BYCULLA IRON WORKS,
BOMBAY.

ASQUITH & LORD,

HOSIERS, SHIRT-MAKERS & OUTFITTERS,

HAVE a well selected and general assortment of the undermentioned goods, and beg respectfully invite inspection of the same.

Air-tight Pillows.	Scarfs, Ties and Made-up Bows.
Waterproof Sheeting.	Shirt Collars, all three fold.
Waterproof Sheets.	False Cuffs.
Cambric Handkerchiefs.	Braces in great variety
French Cambric do.	Leather and Elastic Belts.
Gent's Best White Kid Gloves.	Shirt Studs, mother-o'pearl.
Best Military Doeskin do.	Lund's Ivory and Gold Studs.
Warm Woollen Gloves.	Jet Studs.
Walking-sticks.	Cholera Belts.
Sun Umbrellas.	Rugs, Mauds and Blankets.
Silk and Alpaca Umbrellas.	Damask Table-cloths and Napkins.
Towels for face.	Twilled Cotton Sheets.
Turkish Bath Towels.	Pillows, feather or horsehair.
Portable Camp Bedsteads.	Cork Mattresses.
Portable Travelling Baths.	Money Belts.
Marine Soap.	Sign Boxes.
Genuine Eau de Cologne.	Nail Brushes in Leather Case.
Atkinson's Perfumery.	Clothes Brushes.
Tooth Brushes.	Dressing Combs.
Sponges and Bags.	
Hold-alls.	

Ten per cent. discount is allowed to cash Purchasers.

THE OVERLAND KIT WAREHOUSE.

ASQUITH & LORD,
BOMBAY. BOMBAY.

PORTABLE COOKING STOVES by BROWN and GREEN, with oven 15½ by 13 by 10 inches. No brickwork required, specially recommended for economical consumption of gas coke. Price Rs. 40, including 1 foot pipe, damper and cleaning door.

SMITH and WELLSTOOD'S "VICTORESS" COOKING STOVES, on the American principle, for ...

PACHMARHI HOTEL.

PACHMARHI (height 4,500 feet, Railway station Piparia, G. I. P. Railway) is the coolest and prettiest Hill Station between Natal Tal and the Neilgherries. A first class resort for the hot weather and ...

Apply to ...

NEW ADVERTISEMENTS.

WANTED AT AHMEDABAD.

A BANDMASTER for the 26th Regiment N. I. Apply sending terms and testimonials to the BAND SECRETARY.

BHAVNAGAR GONDAL RAILWAY.

PUBLIC NOTICE.

THE public are informed that the following CHANGES will be made in the timing of the Passenger Trains on the Bhavnagar Gondal Railway on and after the 15th March.

MAIN LINE.		P. M.
Wadhwan Junction	..Dep.	12-0
Bhavnagar	..Arrl.	7- 3
		A. M.
Bhavnagar	..Dep.	9-45
Wadhwan Junction	..Arrl.	P. M. 3- 0
BRANCH LINE.		A. M.
Dhoraji	..Dep.	10- 5
Dhola Junction	..Arrl.	P. M. 4-30
		A. M.
Dhola Junction	..Dep.	10-10
Dhoraji	..Arrl.	P. M. 4-15

For further details see Public Notices exhibited at Stations.

By order,
C. E. VINING,
Traffic Superintendent, B. G. Railway.
Ghadechi, 10th March, 1882.

T. DREWET, M. E.,
CONSULTING ENGINEER,
SURVEYOR AND VALUER,
ENGINEER'S GENERAL AGENT.
Experimental Machinery,
Mechanical Drawing, Tracing, &c.,
Plans and Estimates prepared,
Machinery, &c.,
Bought and Sold on Commission.
Nos. 5, Apollo Street Fort.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines, Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under this scale.

INDIAN BRITISH INSTITUTION.—The Annual Meeting and distribution of prizes, will be held on MONDAY, 13th March, at half-past five o'clock (Bombay time). The Hon. L. Ashburner will preside.

BEST fire-test KEROSINE-OIL of 125° can be had at KHOJA FUKEERA BHARMUL, 571, Shaik Memon-street, opposite to Lohar Chawl.

GENTLEMENS DRESSING CASES.—Best Solid Leather, Fitted complete, Rs. 35 to 40. THORPE & Co., General Outfitters, Bombay.

LADIES GLOVES.—Just received Tan Calf and White Doeskin Riding Gloves, the New Gauntlet shape, Rs. 2-12 per pair nett. THORPE & Co., Outfitters, Bombay.

LADIES GLOVES.—Wash-leather for Riding, the New Gauntlet shape Rs. 2-4 per pair nett. THORPE & Co., Outfitters, Bombay.

LADIES FITTED BAGS.—Just landed with all the latest improvements. THORPE & Co., General Outfitters, Bombay.

TO MILITARY OFFICERS.—HAWKES PATENT REGULATION HELMETS, covered White Doe, Best quality made, Rs. 23 cash. THORPE & Co., Military Outfitters, Bombay.

LADIES SUN HATS and HELMETS.—Just Landed a Splendid assortment. All the latest shapes, Rs. 10-8. THORPE & Co., General Outfitters, Meadow and Hummum-streets, Bombay.

LADIES FELT HATS.—Drab, Navy Blue, Black, and Fawn, Rs. 10-8. THORPE & Co., Outfitters, Meadow and Hummum-streets, Bombay.

PILSENER BEER.—Just received a fresh consignment per s. s. Inchelutha. Reduced price, Rs. 5-12 per dozen.

ST. PAULI BEER.—Just received a fresh consignment per s. s. Inchelutha. Reduced price, Rs. 6-4 per dozen.

LAWN-TENNIS Bats, Balls, Shoes, Cricketing Kit, Badminton Bat, Shuttlecocks, &c., just unpacked.—BOLTON & Co.

MARVELLOUS SKIN SOAP, prevents prickly heat; has a very healthy action. Children should be regularly washed with the soap. 1 lb. Cake annas 8. Barton and Co., Meadow-street.

FOR SALE, a good-looking bay Arab HORSE, height 14-1½, age 4½, goes in single harness. Apply to "D. C. M.," care of this paper.

A GENTLEMAN can have comfortable board and lodging in a private family at Rs. 90. Easy access to Fort. Address "L. L.," *Bombay Gazette*.

JUVENILE CRICKET CLUB (established 1st Nov., 1879.) Members 60. Admission, annas 8. Monthly subscription, annas 4. Apply Secy., J. C. C., 15, Church-gate-street.

WANTED to advance upon personal security to a good gentleman, either Native or European, who holds good appointment. Apply to "B.," care of this paper.

H. A. GEYER, 6, Elph. Circle, Bombay.—The "Stitchwell" Sewing Machine that I purchased from you in November last is giving the greatest satisfaction. "W. R.," Bombay, 1st March, 1882.

FOR SALE, at BULSAR, owner going home, a large square, single-pole, Regulation Jabalpur TENT (the old superior make) Rs. 175. Also Jabalpur BICHORA, with bath-room, carpet, &c., complete, Rs. 120. Serviceable country-made BICHORA with bath-room, Rs. 40. Servants ROWTY, Rs. 15. NECESSARY TENT, Rs. 10. Apply "F. P. L.," Bulsar.

WANTED, a Mechanical DRAUGHTSMAN, must have had previous experience in Locomotive and Carriage and Wagon building. Apply by letter only, stating age, salary expected, and full particulars of past and present engagements, to LOCOMOTIVE SUPERINTENDENT, P. N. S. Railway, Rawul Pindee, Punjab.

DEVOE'S KEROSINE-OIL.—Apply to W. M. MACAULAY and Co., who hold the only stock of this brand in Bombay.

WANTED.—A strong PONY CART with Pony, also Harness, all in good condition. Apply to "ENQUIRER," care of *Times of India*.

WANTED, a BANDMASTER for the 2nd Sind Horse at Jacobabad. Applications together with testimonials to be sent to the Band President.

GRAND Central Hotel, under European management. Board and lodging Rs. 100 per month. Board only Rs. 60, best table in Bombay.—G. AGRATI.

COPPER-PLATE Engraving, Card-printing, die-sinking and embossing neatly executed in the best English style by Esperance & Co., Church Gate St.

THE SEASON.—GREAT CLEARANCE SALE. Cheap! cheap! Do not lose this good chance. Come each and every at S. GREENBLATT & Co., Bombay.

IVORINE BILLIARD BALLS do not crack, warp or get out of shape, and are only half the price of real Ivory ones. Agents for India, JOHN ROBERTS & Co., Bombay.

WANTED, an ACCOUNTANT, &c., one accustomed to general business preferred. Apply stating particulars of former engagements to B. PHILLIPS & Co., Poona.

B. PHILLIPS and Co., chemists, Temple House, Poona, are in want of an experienced COMPOUNDER, one having knowledge of Homeopathic medicines preferred.

MAHABLESHWAR READY-LAID DAK. Comfortable Phaetons and Tongas can be had from Framjee Ardaseer, Mail Contractor, Civil Lines, Poona at a very moderate rate.

TWO and a half miles from Andheri station on the sea-side at Versovah, sites for Bungalows to be let at moderate rents. Apply to A. B., care of office of this paper. Bombay, 9th March, 1882.

FOR SALE, genuine PORT WINE, in cases of 1 dozen each; also TINTO and BRANCO in barrels of 10 and 20 gallons each—received direct from Portugal. Apply to H. F. SOARES & Co., Apollo Street.

"SIR FERGUSSON" Pressed Cigarettes (without mouth-pieces). The favourites of the day. Most delicious, and of an exquisite flavour and aroma. Rs. 3 per 100. D. MACROPOLO, 9, Kalbadevie-road, 32, Meadow-street and Esplanade (Watson's) Hotel, Bombay.

A LADY with three young children going to England on March 22nd, wishes to find a European, who would be willing to give her services as Nurse during the voyage, in consideration of her passage being paid to London. Apply "M. H. C.," office of *Bombay Gazette*.

SINGER'S SEWING-MACHINES have won the highest prizes at London, Dublin, Paris, Vienna, Moscow, Naples, etc., etc. They are with all latest improvements and accessories. Kilting attachment Rs. 12 each. For cash or on hire. 2, Church Gate-Street, Bombay.

FOR SALE, a handsome turn-out, consisting of a light elegant vis-a-vis phaeton, (four seated victoria) in good order, with a powerful well bred bay Australian horse, height about 15-3, sound, very steady, and goes also in saddle. Cost Rs. 1,550 eighteen months ago. Now offered at Rs. 1,200, as owner leaves for England. Apply M.B., care of Manager, *Bombay Gazette*.

FOR SALE, A COLLECTION OF LEGISLATIVE ACTS, comprising Sea Customs Act, Customs Tariff Act, Indian Arms Act, The Opium Act, The Bombay Salt Act, The Salt Act, The Stamp Act, The Indian Port Act, The Native Passenger Ships Act, The Abkaari Act, The Local Survey on Steam Vessels Act, The Steam Vessel Survey Amendment Act, and the Bombay Port Trust Act. Price, Rs. 5

[illegible]RING'S BUDGET SPEECH.

[illegible]h the full text of the Budget the Hon'ble E. Baring, in the [illegible]slative Council, on Wednesday

I.—PRELIMINARY.

—I wish to preface the Statement I am [illegible]ake by explaining that the figures are given in pounds, rupees being converted [illegible]s at the conventional rate of 2/-=Rs. 10. [illegible]e some obvious inconveniences in the adop[illegible]his system, but the alternative procedure of [illegible]he figures in rupees would render a com[illegible]n with the Accounts of former years difficult, [illegible]e the whole of those Accounts were recast. For [illegible]present the continuance of the existing system, [illegible]has been in force since the year 1869, is, on the [illegible]desirable. In those cases where the pounds [illegible]e sterling the fact is expressly mentioned. [illegible]over the true sterling, as well as the conven[illegible]ering figure, is given, the conversion has [illegible]made at the rate of 1s. 8d. the rupee. [illegible]e explanations are throughout given on the [illegible]res as arranged in Appendix II, in which the [illegible]evenue derived from Productive Public Works is [illegible]hown separately from other heads of Revenue, and [illegible]he "Working Expenses and Interest" on Productive [illegible]Public Works are shown separately from other Ex[illegible]penditure.

2. I have one further preliminary observation to make in explanation of a change in the form in which the Accounts and Estimates are presented. Exception has been taken to the system, heretofore adopted, under which the amounts by which any of the Provincial Governments exceeded their Revenue and, consequently, drew on their balances, were credited as Revenue of Imperial Government under the head of *Provincial and Local Deficits*. For the future, the head of *Provincial and Local Deficits*, as well as that of *Provincial and Local Surpluses*, will appear on the debit side of the account immediately below the total of "Ordinary Expenditure." The excess expenditure taken again st accumulated balances, and the short expenditure resulting in a further accumulation, will be respectively deducted from, and added to, the "Ordinary Expenditure" against Imperial Revenues. This system has been carried out in the Accounts of the year 1880-81, and in the Estimates for 1881-82 and 1882-83. The effect will be that both the Revenue and Expenditure will be reduced by the sum now included in Revenue as *Provincial and Local Deficits*, but the surplus or deficit of the year will be exactly the same as under the former method.

II.—ACCOUNTS OF 1880-81.

3. The Regular Estimate for 1880-81 was as follows*:—

	£
Revenue	70,672,000
Expenditure	76,891,000
Deficit ..	6,219,000

The Accounts show the following result:—

	£
Revenue	72,754,000
Expenditure	76,604,000
Deficit ..	4,[illegible],000

4. The Revenue, therefore, exceeded the Regular Estimate by £1,888,000. The Expenditure was less than the Regular Estimate by £287,000. The net result was better than the Regular Estimate by £2,175,000.

5. If we exclude from the Revenue side of the Account the ordinary War Receipts and the English War contribution, which together amount to £3,298,000, and from the Expenditure side of the Account the War Expenditure, which, including Frontier Railways, amounts to £13,662,000, the figures would stand as follows:—

	£
Revenue	69,262,000
Expenditure	62,942,000
Surplus ..	6,320,000

6. The Comptroller General's Report, which was published in the *Gazette of India* of the 4th instant, gives detailed explanations in respect to the differences between the Accounts as now published, and the Budget and Regular Estimates on the other hand. It is only necessary that I should here allude to the more important of those differences.

7. In making the last Financial Statement† I explained that of the £5,000,000 sterling War contribution paid by the English Government, it was proposed to bring £2,000,000 to account in 1880-81 and £3,000,000 in 1881-82. It was at the time impossible to frame any accurate estimate of the net War Expenditure in 1881-82, including a sum of £700,000 for Frontier Railways, £3,000,000 was taken as a very rough estimate of that expenditure on the assumption that the evacuation of Southern Afghanistan would be complete by the end of May.

8. I explained at that time that distribution of the £5,000,000 would be re-adjusted before the Accounts of 1880-81 were closed, so as to show, as far as possible, in the Accounts of 1881-82 an amount equal to the Expenditure in that year on the Railway and on Frontier Railways, and that it was intended to credit any balance that might remain over in the Accounts of 1880-81.

9. The form which the English contribution took was as follows. The debt of £2,000,000 sterling due from India to England was written off, and it was arranged that an annuity of £500,000 sterling should be paid to the Home Treasury of the Government of India for six years. The cash transactions connected with this operation will not, therefore, be complete until 1885-86. But it was deemed advisable to bring the whole contribution to account at once in order that the Accounts of future years should present the normal results of Income and Expenditure, and should not be deranged by a large casual receipt unconnected with the transactions of the year. The operation was convenient and unobjectionable. It was, therefore, with the sanction of the Secretary of State, adopted.‡

10. In September last it became necessary, with a view to closing the Accounts of the year 1880-81, to re-examine the distribution of the £5,000,000. The best estimate which could be then framed of the War Expenditure of the current year (1881-82), including Frontier Railways, was £2,305,000. The difference between this sum and £3,000,000, viz., £695,000, was, therefore, deducted from the receipts of 1881-82 and credited to the Accounts of 1880-81 under the *Army* sub-head of *English contribution for the Afghan War*.

11. In the Regular Estimate for 1881-82 the Capital Expenditure to be incurred on the Punjab Northern State Railway was entered as Ordinary Expenditure under 32 Railways. In the course of the year instructions were received from the Secretary of State to transfer this expenditure to 37. *Productive Public Works*. The result of this operation is that the deficit of the year is diminished by £601,000.

12. As a consequence of the arrangement made in November 1880 between the Secretary of State and His Highness the Nawab Nazim, the affairs of the Nizamat Stipend Fund were wound up during the year. The result was that a sum of £294,000, of which no account was taken in framing the Regular Estimate, was credited to Government under the head of XXIV. *Miscellaneous*. The details of this transaction are more fully explained in the Comptroller General's Report. (See *Gazette of India* of March 4th, 1882, page 163.)

13. The collection of the *Land Revenue* was retarded by the census operations to a less extent than was anticipated last March. The receipts under this head were £157,000 better than the Regular Estimate.

14. These four figures, viz., the excess receipt of £695,000 on account of *English contribution for the Afghan War*, the transfer of £601,000 from 32. *Railways* to 37. *Productive Public Works*, the Extraordinary receipt of £298,000 under XXIV. *Miscellaneous*, and the improvement of £157,000 in the receipts from Land *Revenue*, account for £1,747,000 out of the sum of £2,175,000 by which the net result of the year, as shown in the Accounts is better than the anticipations formed at the time the Regular Estimate was framed. For further explanations in respect to differences on either side of the Account I must refer to the report of the Comptroller General.

III.—REFORMS IN THE SYSTEM OF ACCOUNTS, &c.

15. In my last Financial Statement (paras. 21—31) I mentioned that it was proposed to make various changes in the system of Accounts and other cognate matters. I can now state what has been done.

16. It was decided last year that in the Finance Accounts the issues from the Civil Treasuries for carrying on Military services should be treated as Expenditure, in accordance with the practice as regards Exchequer issues in England. This has been done in the Accounts for the year 1880-81 and will always be done in subsequent years.

17. The importance of obtaining early information in respect to the progress of the Revenue and Expenditure of the country was brought prominently to notice in connection with the failure of the War Estimates. I mentioned in the last Financial Statement (para. 23) that we proposed that every officer in charge of a Treasury should, for the future, furnish to the Accountant-General of his province an abstract account at the close of each month, giving his receipts and outgoings for the past month under five main heads of Revenue and Expenditure. This system has been carried out and has proved very successful. It has generally been possible for the Comptroller General to make up the complete abstract account for all India by the tenth day after the close of the month. The figures thus obtained are, of course, not absolutely accurate, inasmuch as many adjustments have subsequently to be made; but they are sufficiently accurate to enable a very fair idea to be formed of the progress of the Revenue and Expenditure. These monthly abstracts are now published in the *Gazette of India*.

18. It has been decided that the Military Account-[illegible]-General should occupy the position, and exercise [illegible]e authority, of a Deputy Secretary of Finance in the Military Department. His precise position and [illegible]functions were defined in a Government resolution of July [illegible]3, 1881. See *Gazette of India* of July 22, [illegible]

[illegible]ed last year that in future the Comp[illegible]eral would submit to the Government of [illegible]nually a report, in which the Accounts of [illegible]would be compared with the Estimates of [illegible], and explanations given of the causes of [illegible]and decrease. The Comptroller General [illegible]ingly made his report on the Accounts of [illegible]880-81, and it has been published for [illegible]formation. (See *Gazette of India* of March

[illegible]cy of establishing in India an Independent Appropriation Audit to supplement [illegible]h present Departmental Audit has been under the consideration of the Government. We are in communication with the Secretary of State upon this subject, but I am not as yet in a position to announce what the final decision of Government will be.

21. The question of the administration of district Treasuries has been under the consideration of the Government. Numerous fraudulent transactions have taken place within the last few years in almost every Province of India. The measures which have been taken to improve the system of Treasury administration were set forth in a recent Government Resolution (see *Gazette of India* of January 21st, 1882). The question of the inspection of Treasuries is still under consideration. The present system is not altogether satisfactory, and we hope shortly to be able to adopt measures with a view to its improvement.

IV.—IMPROVEMENT IN THE POSITION OF THE SUBORDINATE EXECUTIVE SERVICES.

22. Before proceeding to compare the Budget and Regular Estimates for the current year it will be convenient that I should give some explanations in respect to certain subjects which have recently occupied the attention of Government. These explanations are, in fact, necessary to the true comprehension of the figures as set forth in the Regular Estimates. The first subject to which I have to allude is the pay and position of the Subordinate Executive Services of Government.

23. Both from the political and administrative point of view the class of Deputy Collectors is one of very great importance. A large proportion of the sub-divisional charges of British India is in their hands. The sub-divisional officer is the man upon whom, in quiet times, the Government has to rely for efficient and equitable administration, and, in time of famine or disturbance, for energy, resource and fortitude. Whether recruited from among the Tahsildar and Sub-Deputy class, or directly from without, they ought to be the cream of that portion of the Native community who are willing to embrace an official career. To fulfil this requirement they ought to receive sufficient pay throughout their career.

24. The Tahsildars, Mamlatdars, Sub-Deputies, and other similar officers, however designated, are also a class entrusted, with very considerable duties, revenue, magisterial, civil, or all combined, as the case may be. A large proportion of the disputes which arise between man and man in ordinary life are decided by them, and go no further. In Bombay and Southern India, a superior Mamlatdar usually has the powers of a 2nd class, and sometimes those of a 1st class Magistrate, and occasionally is responsible for as much as six lakhs of rupees of revenue. As a class, they are highly efficient and laborious.

25. There are at present 631 Deputy Collectors and Extra Assistant Commissioners, and 803 Tahsildars, Mamlatdars, Sub-Deputies, Makhtyarkars, Myokes, &c., in all India. The former receive salaries varying from Rs. 150 to Rs. 800 a month. The salaries of the latter vary from Rs. 50 to Rs. 250 a month.

26. A study of the details of the subject leads to the following conclusions: (1) that there are great differences in the rates of pay given in different provinces; (2) that in some provinces extremely low remuneration is given for duties of a highly responsible character; and (3) that there is a want of uniformity in the proportions of officers in the several grades, and consequently great irregularity in promotion.

27. It would appear that, though an absolutely uniform scale of pay for all India is not indispensable, there is room for a considerable measure of equalisation. On the other hand, a uniform percentage proportion between grades, whatever they may be in any locality, is required, in order to secure due proportion of selected service for pension, which is, under the Pension Code, the same everywhere.

28. The Government of India is of opinion that, as a general rule, no officer holding the power and responsibility of a Deputy Collector should receive less than Rs. 300 a month. It may be that in some parts of India Rs. 250 is really equivalent to Rs. 300 elsewhere. But below Rs. 250 it seems undesirable to go, and this rate, even when reached, should be reserved for probationers, or for a grade which would in ordinary course of promotion be passed through in not more than three years.

29. The minimum pay being thus settled, the next question is that of a suitable maximum. Rs. 800 a month appears to be by no means too high a maximum for general adoption. But there always will there be financial or other difficulties in the way of granting so much,* then the limit should at any rate not be below Rs. 600.

30. Turning to the question of the Tahsildars, Mamlatdars, &c., the Government is of opinion that Rs. 150 a month should be the minimum pay for this class. There may be instances where local peculiarities in the charge render Rs. 100 a month sufficient, but this should be limited with caution; and salaries of Rs. 70—or, as in Sind, of Rs. 50—should be unhesitatingly raised wherever attached to posts belonging *bonâ fide* to the class under consideration. The maximum, on the other hand, should be Rs. 250 a month, which has already prevailed for many years in Western and Southern India, and which will be unexceptionable in any Province where the minimum for Deputy Collectors is fixed at Rs. 300 a month. The usual minimum for the latter is Rs. 250 only, the maximum for Tahsildars, &c., might, as a general rule, remain at Rs. 200 (as it mostly now is); but a limited number of posts on Rs. 250 would be necessary to serve as prizes for the numerous officers who, though highly meritorious, cannot be promoted to Deputy Collectorships, owing to imperfect knowledge of English or other causes. The grades admissible under any circumstances must, therefore, be Rs. 250, 200, 175, 150, and, in some exceptional cases, 100.

31. I will not lengthen this Statement by entering into the question of the proportion of grades at which the establishments should be fixed, but will only observe that this important subject has, in communication with the several Local Governments, received very careful attention.

32. It is obvious that those changes cannot be carried out without some additional expenditure. But such expenditure is inevitable under the progressing civilisation and circumstances of India, and is, in fact, now actually being incurred. The Local Governments have been availing themselves freely of their resources under the Provincial system of finance, and their power to create new offices not exceeding Rs. 250 a month in value. Where these are insufficient, recourse must be had to the Government of India. Large proposals from Assam, Burma, and Sind have been received for separate consideration. The Government of India, however, deems it better to recognise the necessity for general revision, and to meet it by a scheme the most uniform, equitable, and economical that can be devised, than to wait until each Local Government is forced by necessity to adopt or to propose some fragment of reform. The proposed revised scale affecting Deputy Collectors and Tahsildars will cost about £50,000 a year. This is in comparison with the cost at the present time. It does not cover any increases to the numerical strength of the existing establishments, which are as yet only proposed and under discussion. Even this increased charge, however, there is a large saving arising from the reduction in the numbers of the Covenanted Service, including Military, &c., in the Commissions, which is apparent year by year as a set-off. The reduction since 1st July 1874 has been to the extent of 133 officers, The saving owing to this reduction amounts to a total of £79,800 a year, while the additional expenditure on account of Deputy Collectors during the same period will not exceed £25,000 a year, so that, after giving all the increase which is now proposed, the superior administration will still be less costly than it was. As will be presently explained, in dealing with Provincial contracts money has been placed at the disposal of the Local Governments which will enable the changes I have described to be carried out. In some Provinces it is hoped that the new scheme will come into operation on April 1st, and in all it will very shortly be adopted.

33. It may be desirable to explain that, while laying down distinct scales of pay and proportion for the Deputy Collector and Tahsildar classes, the Government of India has no intention of drawing any impassable line between the two. The Local Governments will remain, as at present, entirely unfettered in their decision as to whether they will fill vacancies in either class by promotion from among the members of the public service immediately below it, or by nomination, after sufficient probation in a somewhat lower office, of young men of good education or family who have been previously unemployed. It is well known that some of the most distinguished Native officers in high positions have risen from the very lowest grades in the District Staff, and the Government of India desires it to be distinctly understood that this avenue, by which men of ability and judgment may raise themselves from humble beginnings to any post in the Uncovenanted Service, should remain open as at present.

34. Before leaving this subject I wish to observe that, while the number of European officers employed in the Civil Service has been largely reduced, the business of civil administration shows no diminution, but is likely to increase with the progress of the social, industrial, and commercial needs of the growing population. It is the intention of Her Majesty's Government and of the Government of India that a constantly increasing share of the work of the country shall be performed by Natives of India. Not only will this gradual change add to the ties which already bind educated Natives and the chief Native families to the British Government, but the work will be performed more economically than hitherto. The number of Native gentlemen holding offices of trust and position has increased during the last three years, and will continue to do so under the combined influence of the annual admissions to the Covenanted Civil Service in both England and India, and the rules of 1879 regarding appointments to the Uncovenanted Service. A strict observance of the latter by Local Governments and Administrations is indispensable, and will be enforced by Her Majesty's Secretary of State and by the Government of India. In this way the Government of India has every confidence that the intentions of Her Majesty's Government both at Home and in India will meet with fulfilment, and the reasonable aspirations of the people of India be in due time satisfied.

35. As the question of the degree to which Natives of India are already employed in the work of Government is frequently discussed, and as erroneous statements on the subject are not unfrequently made, it will perhaps be as well that I should state the precise facts as they now stand.

36. An analysis of the services, according to their composition as regards Europeans and Natives, shows that at the present time the working body of 4,082 officers is made up in the manner specified in the margin.† It must be remembered, in considering the figures given in this table, that under the present rules, the Covenanted Service will gradually come to contain one-sixth of Natives appointed in India, in addition to any Natives who may enter by public competition in England. The number of the latter will, it is hoped, increase hereafter, under the combined influence of the breaking down of social and religious obstacles, and of the facilities now offered to Natives for study in England by the Society presided over by Lord Northbrook, and elsewhere. On the other hand, the admission of Europeans to the general Uncovenanted Service has been forbidden, and they will gradually disappear from its ranks.

Nationality.	Covenanted.	Uncovenanted.	Total.
Europeans	861	1,197	2,058
Natives	12	2,012	2,024
Total ..	873	3,209	4,082

* In Burma it would seem that, while high cost of living necessitates a minimum of Rs. 300, it may be desirable to hold the posts in excess of Rs. 600 a month in abeyance for a time until suitable promotion can be made to fill from the grade below.

† This [illegible] has been constructed [illegible] object of showing all branches of the public service which are [illegible] engaged in the government or administration of the country, but not such as are concerned with its moral [illegible] development, or the [illegible] to the community [illegible] Political, Judicial, and Registration [illegible]

V.—PROVINCIALISATION OF FINANCES AND DEVELOPMENT OF LOCAL SELF-GOVERNMENT.

37. The next subject to which I have to allude is the Provincialisation of the Finances and the development of Local Self-Government. The attitude of the Government in respect to these important questions has been described in two recent Resolutions, dated respectively September 30th, 1881, and January 17th, 1882 (see *Gazette of India* of September 30, 1881, and of January 17, 1882). It is necessary that I should, on the present occasion recapitulate all that is said in those Resolutions. The two subjects with which they deal are separate, though connected. In respect to the first, namely, the Provincialisation of the Finances, the arrangements which are to obtain between the Imperial and Provincial Governments for the next five years, commencing from the 1st April, 1882, have now been settled. In respect to the second, namely, the development of Local Self-Government, much yet remains to be done.

(a) PROVINCIALISATION OF THE FINANCES.

38. Turning first to the question of the Provincialisation of the Finances, it will be remembered that the principles of the new arrangements differ, in two important particulars, from those which were adopted on the occasion of the last general settlement in 1877.

39. In the first place, all the new Provincial settlements have now been based upon the principle which was adopted in 1879 in respect to Burma. That principle is that, instead of giving the Local Governments, as heretofore, a fixed sum of money to make good any excess of provincialised expenditure over provincialised receipts, a certain proportion of the Imperial Revenue of each province is for the future to be devoted to this object. Certain heads, as few in number as possible are wholly, or with minute local exceptions only, reserved as Imperial. Others are divided in proportions, for the most part equal between Imperial and Provincial. The result is, broadly speaking, that the Provincial Governments will be given a direct interest, not only in the Provincialised Revenue, but also in the most important item of Imperial Revenue raised within their own Provinces.

40. The general result of these arrangements is that about three-fifths of the Revenue of British India, amounting roughly to £42,000,000 and about one-fourth of the Expenditure, amounting roughly to £19,000,000, will be Provincialised; that is to say, the Provincial Governments will have to a greater or less extent, according to the circumstances of each head, an interest and responsibility for their administration. To be more explicit, they will receive the whole of the Revenue under heads which produce about £4,000,000, half of the Revenue under heads which produce about £8,000,000, a larger but smaller percentage on heads (chiefly Land Revenue) which produce about £23,000,000, and an almost nominal share in Revenues which produce £7,000,000; while they will administer the expenditure wholly or in part under heads for which the grants amount to about £15,000,000, and to a very small extent under heads for which the grants amount of £4,000,000.

41. In the second place, the relations of the Imperial and Provincial Governments in respect to war and famine have been defined. Under the existing agreements, a Local Government is not entitled to any assistance from the Imperial Government until the whole of its resources are exhausted. For the future the Local Governments must look for any special aid from the Imperial Government, except, in the case of severe famine, and then only within certain limits, which are defined in the 8th paragraph of the Resolution of September 30th, 1881. Those limits are fixed with reference to the resources of each Province, and not to the amount expended in famine relief. Aid will be afforded at an earlier point than before. On the other hand, the Government of India has declared that it will make no demand on the Provincial Governments except in the case of disaster so abnormal as to exhaust the imperial reserves and resources, and to necessitate the suspension of the entire machinery of public improvement throughout the empire. A special and permanent annual allotment of £1,500,000 for Famine Relief and Insurance having been made in the Imperial Budget, the Governments of the North-Western Provinces, the Punjab, and the Central Provinces have been relieved wholly from any obligations, which may have been imposed upon them, of setting aside any special Revenues with a view to the relief and prevention of famine in their respective territories. All Local Governments will, indeed, find it necessary to keep in hand a moderate reserve, over and above a mere working balance, of sufficient amount to meet scarcity and distress, not indisputably amounting to severe famine, in unfavourable seasons; but this will be no longer be necessary for them to accumulate any great Provincial reserve funds out of which to meet the demands of severe famine. Where any such reserve funds have been accumulated, they will be free to be employed in works of a Productive or a Protective character.

42. The satisfactory position of the finances has enabled the Imperial Government to restore to the Provincial Governments the contributions amounting to £670,000, which were paid by these latter Governments in the years 1879-80 and 1880-81, at a time when, by reason of the Afghan War, the strain on the Imperial finances was severe.

43. It remains for me to explain what will be the financial effect of the new provincial contracts. I need hardly say that when the contracts, which are about to close, were made, the Government of India reserved to itself the right of revising them on expiry. It is, indeed, obvious that in view of the manifold demands on the Imperial Treasury, and the necessity for affording relief to Provinces whose resources are stricken, the Government of India cannot forego all its claims on the increments of Revenue which arise from the growing wealth and prosperity of the country. We have, however, wished to approach this question in a liberal spirit, and to avoid any revision which will be favourable to the Imperial at the expense of the Provincial Revenues, except in cases where this course can be adopted without embarrassing Provincial Finance or checking the growth of the material prosperity of the Province. I shall presently show (para. 64) that the net result to the Imperial Government has been a loss of Revenue.

44. *Bombay.*—The settlement which was made with Bombay in 1877 was favourable to the Provincial Government than in the case of most of the other Provinces. We do not propose, therefore, that Bombay should be asked to submit to any revision of contract at the present time. The new contract will be based on the Regular Estimate of the current year, and a sum of £4,800 will be added to the Imperial assignment to cover the cost of improving the position of the subordinate Civil Services.

45. *Madras.*—The case of Madras differs entirely from that of any other Local Government. The Government of Madras declined to accept the more independent position offered to it in 1877, and is, therefore, still under the old Provincial arrangements of 1870. Under this arrangement the amount of provincialised Revenue and Expenditure was relatively very small. Taking the figures of the Budget Estimate for the current year, the amount of the provincialised Revenue stood at about £197,000, and the amount of provincialised Expenditure at £1,051,800. The balance of about £855,000 was made good by an Imperial allotment. Under the new arrangements which has been concluded with the Madras Government, the provincialised Revenue will amount to about £2,178,000 and the provincialised Expenditure will, of course, be equivalent. The Government of India has granted to Madras an extra sum of £20,000 a year for Provincial Public Works. The Government of Madras has asked for a further sum of about £1,000,000 a year for various objects, but as the submission of detailed proposals, and in some cases the sanction of the Secretary of State, must necessarily precede any actual grant for these objects, it has been decided to leave them outside the new settlement to come into operation on April 1st, 1882, and to grant hereafter, by means of a revision of the percentage of Land Revenue assigned, whatever extra charge may be finally allowed.

46. *Bengal.*—The terms of the Provincial Contract of 1877 were exceptionally favorable to the Government of Bengal. It was at that time thought that a considerable burden would be imposed upon Bengal in order to guarantee to the Imperial Revenue the interest on the capital spent in Bengal on the Railways and Canals and Railways. The Government of India, therefore, consented at the time to abstain from claiming any part of the further increase which might be expected to the Provincial Revenues in consequence of the greater attention which it was thought that they would receive from the Local Government. At the same time it was added that "while the Government of India is most desirous that the Local Government should benefit largely by any increase of Revenue to which improved administration may lead, it is evidently reasonable and necessary that the Imperial Revenues should eventually share in such increases."

47. The Railway receipts have increased by £[illegible],000 in the last three years and are now more than enough to cover the whole of the expenses, including interest. I need not, however, dwell at length on this subject. It is well known that the financial condition of Bengal, partly owing to the great natural resources of the Province and partly to the able and vigorous administration of the present Lieutenant-Governor, is very flourishing. We are of opinion, therefore, that, without in any way embarrassing Bengal finances, we may withdraw from Bengal some portion of the grant from Imperial Revenues, which it has enjoyed during the last five years, and indeed, that in justice to other Provinces we ought to do so. A careful examination of the figures leads to the conclusion that the grant might fairly be reduced by £300,000 a year. On the other hand, the measures under contemplation for the improvement of the subordinate Civil Services, as well as the cost of creating a new district (Khulna), will throw an extra charge of about £30,000 a year on the Bengal Government. Making due allowance for this increased charge, a sum of £270,000 a year would remain as the amount of revision in favour of the Imperial Government. In order, however, that the Bengal Government should not be in any way embarrassed by an immediate change, and in order that the Provincial Revenues should have time to grow, we propose to make a remission of £285,000, which will be credited to the Government of Bengal in the Account of the current year. This is tantamount to a grant of £57,000 a year for five years, but the Government of Bengal will be able to spread it over the period in any way which it may find will [illegible]ake the revision press most lightly on its finan[illegible]. The real amount of the revision adverse to Bengal will, therefore, be £213,000 annually.

48. *Punjab.*—The provincialised Revenue of the Punjab has increased during the last five years at only a slightly less [illegible] rate than in the case of Bengal and North-Western Provinces. Looking at the rate of increase only, a revision in favor of Imperial finances might fairly be demanded. [illegible] Province [illegible] therefo[illegible] to demand [illegible] £4,00[illegible] which [illegible] portion of the [illegible] Assam [illegible] grants. The [illegible] on the Regul[illegible] total of £[illegible] I may [illegible] striking [illegible] the new contr[illegible] to be regulate[illegible] details have [illegible] final adjustment [illegible] the present [illegible] new scheme [illegible] when a further step may be taken [illegible] contain originally indicated by Lord Mayo [illegible]

VI.—REGULAR ESTIMATES FOR 1881-82.

68. I now proceed to compare the Regular Estimates with the Budget Estimates for the current year.

69. The Budget Estimates were as follows:—

	£
Revenue	70,160,000*
Expenditure	69,305,000*
Surplus..	£855,000

The Regular Estimates are as follows:—

	£
Revenue..	72,913,000
Expenditure	71,336,000
Surplus..	£1,577,000

The Revenue is, therefore, now estimated at £2,753,000 and the Expenditure at £2,031,000 in excess of the Budget Estimate. The net result is better than the Budget Estimates by £722,000.

70. These figures, however, would not, without some explanatory remarks, give a true indication of the financial result of the year, or of the actual financial position. It has occasionally been the practice in making a Financial Statement, after stating what is the amount of surplus or deficit as shown in the Accounts, to proceed to make such a calculation purporting to show what is the "real" surplus or deficit,—that is to say, what is the net result after eliminating any Revenue or Expenditure of an abnormal character. Any elaborate calculations of this sort are not of much use. It always happens that in the course of the year some abnormal circumstances arise, which to a greater or less extent influence both the original Estimates and the net results. Before we can take a look at a series of years, the actual surpluses or deficits shown in the Accounts really represent the net financial result of those years. At the same time, it is quite true that, unless allowance be made for any circumstances of very special importance and of a purely extraordinary character, an incorrect idea would be formed of the net result in the particular year of the occurrence. This is particularly true as regards the finances of the year 1881-82. In the first place we have paid back £670,000 to the Local Governments (para. 42), being the amount contributed by those Governments of Imperial Fund during the famine of 1878-80. In the second place, as I have already explained (para. 64), a sum of £360,000 has been credited to the Local Governments in the Accounts of the year in connection with the renewal of the provincial contracts. Both of these items have been paid out of surplus, that is to say, neither of these transactions would have been carried out had we not been assured of the possibility of effecting the payments in question without incurring a deficit. And together these two items, we arrive at a total of £1,030,000. On the other hand, the amount of English War contribution credited to the Accounts of the year is £2,305,000. This was greater than the amount expended on the war, including Frontier Railways. I shall presently (para. 85) show that, owing to the difficulty of making an accurate separation between Ordinary Military Expenditure and War Expenditure, it is impossible to state precisely the amount by which this sum of £2,305,000 exceeds the real amount of War Expenditure incurred during the year, but I shall not be far from the mark if I state the excess at about £250,000. Deducting £250,000 from £1,030,000, there remains £780,000. If, therefore, the Provincial Governments had not been paid £1,030,000, and if, on the other hand, the receipts had not been swelled by an extraordinary receipt of about £1,250,000 on account of the war, we should have been £2,357,000. Some further corrections of this nature might be made. I have, however, said enough to show that 1,577,000 falls far short of the sum by which the normal Revenue of the year is estimated to exceed the normal Expenditure.

71. The Budget Estimates for the current year were framed on the unquestionably sound principle that, so long as the embarrassment caused by the partial occupation of a foreign territory continued, all large measures of fiscal reform must be postponed. It is now, indeed, two years since any important alterations in the fiscal system have been made, during which time the personnel of the Indian Administration, both in England and in India, has undergone very considerable changes. It follows, therefore, that so far as the flourishing condition of the finances, which the figures I have given above indicate, results from financial administration, the credit is due not to the present Government but to its predecessors.

72. I proceed to give some explanations in respect to a few of the more important differences between the Regular and Budget Estimates.

73. The net Revenue from Excise was originally estimated at £2,932,000†. It is now estimated at £3,312,000, being £380,000 in excess of the Budget Estimate. The general principles which guide the Government in respect to the Revenue from Excise are so well known that I need not discuss them at any length. Both from the financial and moral point of view, it is desirable to obtain a maximum of Revenue with a minimum amount of consumption. If the price of liquor is unduly increased, illicit trade at once springs up. If it be unduly diminished, drinking is encouraged. These principles are generally recognised as quite sound. The difficulty in dealing with the subject consists in their proper application. So far as any increase in the Revenue represents the substitution of licit for illicit consumption, it is an unmixed good. So far as it represents facilities for drinking being afforded beyond the ordinary requirements of the population, it is an evil.

74. There has been an increase of Re[illegible] every Province of India, but the princi[illegible] has taken place in Bengal. The net [illegible] that Province, which was origin[illegible] £803,000, is now estimated at £9[illegible] £150,000. There is reason to [illegible] districts of Bengal an un[illegible] hops under the out-still [illegible] but the Lieutenant Gover[illegible] tion of local officers to th[illegible] it is to be hoped that th[illegible] will be so reduced as [illegible] the demand for liqu[illegible]

75. The net cost [illegible] now estimated at to the State of the *Post Office* is £43,000 in excess of the original Estimate. The operations of the Post Office afford a good indication of the progress of the country. During the year 1880-81 about 150,000,000 letters, newspapers, parcels, &c., passed through the Post Offices, as compared with about 145,000,000 in 1879-80. The system of Post-cards, which was introduced into India on July 1st, 1879, has been much appreciated by the public. In the nine months from July 1st, 1879, to March 31st, 1880, 7,472,000 of these cards were sold. In 1880-81 the number rose to 14,863,000. The number of Money Orders issued in the first nine months of the current year was 1,001,412, representing a value of about £4,295,000, as compared with £1,152,716, representing a value of about £3,344,000, during the corresponding period of 1880-81. During the year 1880-81 insured property to the value of about £7,876,000 was sent through the Post Office. The rate of insurance charged is ½ per cent. of the value. The amount of property lost, whether from accident, fraud, or highway robbery, was only £1,040. This result testifies to the general efficiency of the Post Office administration, and to the honesty of the large body of postal employés, the great majority of whom are Natives of India.

76. Various reforms have been introduced into the Post Office administration during the current year. On August 1st, 1881, the fee for registration was reduced from 4 to 2 annas. It is too soon yet to say what will be the ultimate financial result of this reduction, but it is certain that, since the reduction of the fee, the number of registered letters has largely increased. During the month of December 1881, which is the latest month for which returns have been received, there was an increase in Head Offices alone of about 17 per cent., as compared with April 1881.

77. In October 1881 the postage on newspapers not exceeding 3 tolas (1½ ozs.) in weight, was reduced from 6 to 3 pie. It is too early yet to say whether this measure will have any effect upon the circulation of the Vernacular papers, which mainly benefit by the change.

78. I mentioned, on the occasion of my last Financial Statement (para. 95), that arrangements were being made to utilise the organisation of the Post Office with a view to giving increased facilities to depositors in the Savings Banks. The new scheme will come into operation on April 1st, 1882. We are unable at present to introduce it into the Bombay Presidency, owing to legal difficulties in connection with the vested rights of the Bank of Bombay. It will, therefore, for the present, only be introduced in the Bengal and Madras Presidencies. There are, at present, in those Presidencies, 179 Railway and Treasury Savings Banks. None of these will be closed, but from April 1st, 1882, 4,035 Post Office Savings Banks will be opened. The advantages of thus facilitating the investment of small sums by the rural population are obvious. Even with the limited number of Savings Banks now open, the accumulation of capital steadily increases. There were 63,393 Native and 44,485 European and Eurasian depositors in 1880-81, as compared with 58,147 Native and 39,141 European and Eurasian depositors in 1879-80. The value of the deposits was £3,399,000 in 1880-81, as compared with £2,515,000 in 1879-80. There was a remarkable and very satisfactory increase (£718,000) in the amount of Native investments. It is to be hoped that, with the additional facilities now offered, the amounts invested will increase more rapidly than heretofore.

79. The efficiency of the Post Office administration depends to a great extent on a very careful attention to small details. The requirements of the public have to be watched, and, so far as is possible, anticipated. From this point of view the criticisms and suggestions on postal administration which, from time of time, appear in the newspapers, both English and Vernacular, are of great assistance. It is desirable that the Post Office authorities should be kept fully informed of the most recent improvements introduced into the postal administration of other countries. With this object in view, a high official of the Post Office will shortly visit the principal countries of Europe, as well as the United States.

80. The Government has at present under its consideration a scheme for granting Life Assurances Annuities, both immediate and deferred, to the employés of the Post Office. A scheme will shortly be introduced. The experience we shall thus gain will enable us to judge whether it will be desirable to extend the scheme to others besides postal employés.

81. The increased work which has been thrown upon the Post Office renders it desirable to improve the position of Post Masters, more especially in Bengal, the North-Western Provinces and Oudh, where their pay is very low indeed, being, in fact, less. The salaries of the Post Masters have, therefore, been increased in those Provinces, at a cost to the State of about £5,000 a year.

82. The net cost to the State of the *Telegraph* Department is now estimated at £91,000 as compared with the Budget Estimate of £81,000. In the course of the year important additions were made to the pay of the Telegraph establishment. About 1,000 miles of line have been opened during the year, 1,400 miles of new wire erected; 128 additional offices were opened. It is too early yet to judge of the effect on the Revenue of the alterations in the Tariff which came into force on January 1st, 1882, except to the extent to which the system of sending "urgent" and "deferred" messages is appreciated by the public. The following figures, however, give some indication of the results attained so far. From the Calcutta Office 7 per cent. of the messages despatched during the month of January were "urgent," 71 per cent. "ordinary," and about 2·15 per cent were "deferred." Comparing the number of messages sent from the principal offices in January 1882 with the number sent in January, 1881, there has been an increase in Calcutta of 9 per cent., in Madras of 11 per cent., in Rangoon of 15 per cent. in Bombay there has been a falling off of 5 per cent. During the year Postal Telephone Offices have been established as adjuncts to the Telegraph Department. Licenses have also been granted to Telephone Exchange Companies in Calcutta, Bombay, Madras, and Karachee.

83. The net Expenditure on *Other Public Works* is now estimated at £215,000 in excess of the Budget Estimate. The main increase of Imperial Expenditure has taken place in Bengal, where it is expected that the Budget Estimate will be exceeded by a sum of about £83,000. This is due to additional grants having been made during the year for the new Treasury Building, the new Central Press Building, and the new Military Account Offices, the Imperial Museum at Calcutta, and for several other works. The expenditure on Military Works during the year 1880-81 fell short of the Regular Estimate by £98,000. This amount was, therefore, added to the grant for 1881-82. For some years past it has been the practice to give a large grant of £1,000,000 a year for Military Works, on the understanding that any unexpended balance is carried forward for expenditure in the following year.

84. The Regular Estimate provides for a total *Military Expenditure* of £17,494,000, *viz.*, £16,150,000 Ordinary and £1,344,000 War, as against a Budget Estimate of £17,855,000, *viz.*, £15,645,000 Ordinary and £2,210,000 War.* The present Estimate of Military Expenditure is, therefore, £361,000 less than the Budget Estimate. The difference would have been greater, but that a sum of £360,000 has been deducted from *Frontier Railways* and added to *Military Operations in Afghanistan*. This sum represents the amount of Capital expended on the unfinished portion of the Kandahar Railway. It was thought desirable to make this transfer in order to bring the Capital Account of the existing line, which runs from Kuk on the Indus to Sibi and Pir should not be burdened with expenditure which does not really belong

TELEGRAMS.

THE DEBATE ON THE BUDGET.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 11, 0-50 A.M.

In to-day's (Friday's) Council the important questions dealt with in the Budget were discussed at great length, and ultimately passed into law. Owing to the late hour at which the Council rose, it is impossible to give a full report of the arguments used. The Hon. Mr. Home, the Hon. H. J. Reynolds, the Hon. W. W. Hunter, the Hon. A. B. Inglis, Rajah Shiva Prasada, Major-General Wilson, the Lieutenant-Governor of Bengal, Major the Hon. E. Baring, and the Viceroy spoke at great length.

THE REPEAL OF THE CUSTOMS DUTIES.

The President, speaking of the proposed repeal of customs duties, thought it might fairly be admitted on all hands that the Government should take the earliest opportunity of dealing with the question and treating the subject in a permanent and final manner. He would cherish the hope that an end would thus be put to those differences of opinion upon the question which had, unhappily, now existed for several years between the people of England and the people of India. While neither party to the controversy had been just to the other, he felt bound to say that it was with the greatest satisfaction the present opportunity of repealing these customs duties had been seized, because he earnestly believed the repeal would be found beneficial to the general interests of India. Referring to the remarks from Maharajah Jotendra Mohun Tagore about the neglect of justice to India, his Lordship said that if he had entertained the opinion that the course which Government was about to take with reference to these customs duties would benefit England at the expense of India, he would not have been induced on any consideration to be a party to such a proceeding. The policy of Government in this respect had been the policy pursued at home for a long series of years. That policy was founded upon the belief, or rather upon absolute conviction, that anything of the nature of protective duties was highly injurious to the country in which they existed, and also upon the belief that the small customs duties, which hampered trade and produced very little revenue, were highly mischievous and objectionable. He was bound to say that unproductive duties, which interfered greatly with trade and retarded its operations, applied more strongly to India than other countries, because he believed nothing was of more importance to the future prosperity of India than that they should do all in their power to promote and increase commercial and industrial advance; and everything which tended to check or fetter commerce or industry in this country had an especially baneful influence upon the general interests of the population. The customs revenue was not an increasing revenue: it had not those elements existing in England; whereas he hoped that by thus removing the trammels which pressed upon the springs of trade they might stimulate enterprise and derive direct financial benefit from the increased railway receipts, which were a growing element. While expressing a strong opinion that the course Government was taking was opportune and highly beneficial to the country, he would not have been a party to these repeals in face of a deficit, or if it had been necessary to impose direct taxation on the country. It would have been highly unwise, in his Lordship's opinion, to have substituted direct taxationfor the purpose of repealing customs duties, and for that reason Government refrained from touching the question last year.

THE SALT TAX AND THE LICENCE TAX.

Regarding the salt tax, he was a very strong advocate of it, and considered it desirable both on general and financial grounds. It appeared with respect to the salt tax that they were in this position—if the salt tax did not press on the people, and they did not object to pay, then it did form, without doubt, the best possible financial resource; and the lower they could bring it down the greater security would it be to the people of India against other forms of taxation. If, on the other hand, the salt tax did press upon the poorer classes of the country, surely it was right and just that Government should give these the poorest classes a share of the prosperity which Government enjoyed at the present time, though it might in some future period of financial difficulty and disaster be necessary to reimpose the duty temporarily, in order to recoup the loss such a condition might impose. It was the intention of Government to use every effort to make known the reduction of the salt duty. His Lordship said Major Baring had stated that Government reserved to itself the liberty to deal with the license-tax hereafter as it might think right. It was perfectly open to repeal, recast, or leave it for the time in its present state, although he admitted that the present form was open to just and important objections. Choosing between the two, he had no hesitation in choosing the salt duty for remission, because it pressed the poorest classes of the people, whereas the license-tax was paid by only 200,000 or 300,000 persons. The reason why a less amount of salt duty had not been taken off, and the license-tax repealed, was because he was convinced that with respect to the question of salt duty a bold policy was the only sound policy for Government to adopt. If a small reduction were made, it was very possible that it would not reach the people. By making a large and bold reduction the great mass of the people would benefit, and it would increase the consumption; and from that consumption the revenue would gradually recover from the loss at first accruing from the partial remission of the duty. A small reduction would never have obtained the object in view, and would practically have resulted in a dead loss to the revenue, without the advantages hoped for in present circumstances. Regarding the license-tax, he thought nothing could be more unwise than that they should propose a tax which was undoubtedly an unpopular tax, unless they had been perfectly certain they should not be obliged to have recourse to it again within the space of a few years.

THE OPIUM RI NUE.

He viewed the subject of opium as a very simple one. He would not deny that there were objections of various kinds to the opium revenue, or directions in which it was not a satisfactory branch of revenue. But he would say distinctly that he would not be a party to adandoning that revenue, unless he could clearly see his way to replace it by some other form of taxation which would be without oppression to the people and not strongly repugnant to public opinion. He had considered the question very carefully; and with the utmost respect for those excellent men who took a different view of this subject, and who were moving at home in the matter, he was totally unable to discover any taxation by which the opium revenue could be replaced, and with which, without oppression and incurring great unpopularity, they had the slightest chance of recouping themselves, if they were to abandon that revenue wholly or in part. The first duty of the Government of India was to consider the interests of the people of India. From that point of view he looked at the question. His Lordship, after tendering his thanks to the Hon'ble Major Baring, the Hon'ble Mr. Hope, and Mr. Barbour, concluded by saying that it only remained for him in conclusion to add that it was his earnest hope that the present Budget, while it would unfetter trade and lighten the burden of taxation that pressed upon the poorest in the land, would be found, when it had passed through the test of experience, to have dealt with the financial arrangements in a manner alike consistent with sound economical principle and calculated to confer large and increasing benefits upon all classes of the people.

The Hon'ble Mr. Inglis and Maharajah Jotendra Mohun Tagore opposed the Budget. Major Baring humorously pointed out that their opposition was based upon nothing.

LATER.

During yesterday's debate, Mr. Reynolds regretted that the subordinate judicial service was not included in the scheme for reforming the subordinate service. He thought they should keep in view the possibility of reducing the opium receipts, and believed there were other worse taxes than salt which should have been taken off. He agreed in the advisability of abolishing the customs dutes, and hoped the export duties would soon be abolished, as well as the license-tax.

The Hon'ble Durga Churn Laha opposed the opium revenue. While thanking Government for the reduction of the salt-tax, he hoped the sufferers from the sudden abolition would be recouped, and desired to see the rice duty abolished as quickly as possible.

The Hon'ble Mr. Hunter referred to the customs duties, and characterised the Bill as the charter of free trade, which would soon become universal in India. The present Budget, he said, would form a landmark in the future history of India.

Rajah Shiva Prasada congratulated Government on the remission of the salt-tax. He thought the license-tax required recasting, and not abolition. He advocated the retention of the opium traffic.

The Hon'ble Mr. Inglis while supporting the abolition of the import duties, feared many local industries would be seriously affected by the removal of the duties. He thought their sudden abolition would come as a surprise, causing many cases of serious loss to individuals. He advised the remission of the duty on light wines, and the imposition of a heavier duty on spirits. He advocated the abolition of the rice duty, and thought the reduction of the salt duty was not wholly advisable, whereas the abolitionthe license-tax might have been removed.

Maharajah Jotendra Mohun Tagore spoke in favour of the Budget. He said the remission of the salt-tax would be very welcome.

THE MILITARY ESTIMATES.

Major-General Wilson detailed the military budget[illegible] the cost during the coming financial [illegible] The new Intelligence Department [illegible] Volunteers during [illegible] lakhs. Indian beer [illegible] artillery would be [illegible] 10 horse, 40 field, [illegible] garrison, the latter having been increased in strength to 108 rank and file. There would be a reduction of expenditure to the extent of eleven lakhs, and a reduction would also be made in studs and remounts. At nine stations the hospital system had been introduced, on a plan by which one British hospital takes the place of several in the cantonments. The home charges amounted to nearly four millions. These charges will increase until 1887, when they will decrease. Other contemplated changes reduce the expenditure by £220,000 annually. The Army Commission recommended the maintenance of the present aggregate strength of the Native Armies, but organised them into a smaller number of regimdnts. The immediate reduction would be 22 regiments,—4 cavalry and 18 infantry. The Bengal Army would be reduced by 3 cavalry and 6 infantry regiments, the Bombay by 1 cavalry and 4 infantry regiments, and the Madras by 8 infantry regiments. The strength of the Bengal and Bombay cavalry would be each raised to 550 men of all ranks. The strength of the Madras cavalry would remain the same; but the strength of the infantry would be raised to 832 of all ranks. The total strength of the three Native Armies would be increased by 31 men, 1,362 being added to the Bengal and 272 to the Bombay infantry, while there was a decrease of 1,896 in the Madras infantry. The strength of the European officers would not be diminished. One officer would be added to each infantry and cavalry regiment. General Wilson concluded his speech by stating that twelve years ago he advocated in a London magazine three changes: first, more British officers; second, the reduction in the number of regiments; third, that the strength of the regiments should be materially increased. General Wilson afterwards alluded to the incidence of taxation in India. He thought the reduction of taxation on salt would be beneficial to great masses in India.

The Commander-in-Chief spoke respecting the terms of retirement and extent of the issue of good-conduct pay.

Sir Ashley Eden advocated the repeal of the cotton customs duties, because the country was now able to afford it. He opposed the reduction of the rice duties, and thought the remission of the salt-tax justifiable. He regretted the little done to give effect to the recommendations of the Army Commission.

Major Baring thought the general result of the debate was favourable to the Budget proposals. He criticised Mr. Inglis's arguments, and sarcastically quoted maxims showing that competition lowered prices. He believed that the reduction of the salt duties must benefit the poor, and said that he read the Bombay papers regularly, because they discussed financial questions with marked ability. He quoted the *Bombay Gazette* in favour of his views regarding the salt-tax, and said the Bombay public opinion was against Mr. Inglis's assertion that Calcutta opinion was against the abolition of the salt-tax. Cheap salt, he contended, would push dear salt out of the market, and he quoted figures showing that the annual income of the poor in India was 27 rupees, and a few annas for salt made a great difference to them. If direct taxation were necessary, he knew no better form than the salt-tax. Referring to rice duty, he said the question was, whether it could be taken off this year. Text-books laid down that export duties were not justifiable except when a country had a monopoly of the article on which duties were levied. The question was not urgent; therefore there was no need to take off the duty at the present time. If the license-tax had been abolished, it would have benefited only a few hundred thousands, not millions as the salt-tax did.

The Customs Bill was then passed with some small amendment regarding form. The Bill regulating the duty on salt was also passed, and also the Bill relating to the Kanungos and the Patwaris in the North-West and Oudh.

[A portion of the above telegram was delayed in transmission, and arrived too late for insertion in Saturday's paper.]

SPEECH BY THE VICEROY ON EDUCATION.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 12.

The Annual Convocation of the Calcutta University for the purpose of conferring degrees was held on Saturday afternoon, the Viceroy, as Chancellor, presiding. The attendance was larger than usual. There werep resent the Lieut.-Governor, the Hon'ble Mr. Reynolds, Mr. Justice Wilson, the Hon'ble Rivers Thompson, the Hon'ble W. W. Hunter, the Hon'ble Mr. Tottenham, Maharajah Jotendra Mohun Tagore, the Hon'ble Kristodas Pal, and many others. The Vice-Chancellor having declared the Convocation open, the degrees were conferred on the successful candidates, each being introduced by name by the Vice-President. After the ceremony was concluded, the Chancellor addressed the Convocation.

The Viceroy's speech met with frequent bursts of applause. His Excellency reminded those present that nearly a quarter of a century had elapsed since the Act of 1857 laid the foundation of an institution which has done so much to bring together European and native in the common love of knowledge. On this occasion to commemorate the 25th year of the life of the University, the silver wedding of Western and Eastern learning, he offered his best wishes for a long and fruitful continuance of a life capable of conferring so many benefits on East and West alike. Standing at the head of the system of education on this side of India, the University of Calcutta exercised great controlling influence over the teaching in colleges and schools below it. It tested their work, and consequently practically directed their studies, and constituted an important portion of the educational organisation. As the Government of India was required by solemn pledges strictly binding to do nothing calculated to interfere, directly or indirectly, with the religion or the religious feelings of the native population, it was impossible to attempt anything of the nature of religious instruction, or to interfere in that great branch of education at all. He fully recognised that as the only way the British Government of this country can fulfil the engagement into which it has entered, A limit was thus placed on the scope of our education, because it was our deepest conviction that a system of education which made no provision for religious teaching was essentially imperfect and incomplete. His Excellency did not hold that such a system did no good, or was not deserving encouragement and support. He looked upon it as an object of the highest interest and importance to the Government of this country to promote the utmost intellectual culture of the people of India, of all ages and creeds; but purely secular education was not complete education in the highest and noblest sense of the word. The question of education was at present occupying a large share of attention. The present Government was deeply impressed with its importance, and desired to advance further along the path its predecessor had followed, and to spread the benefits of elementary education more widely than had yet been done among the masses of the people, without retarding the development of that higher instruction in which up to this time the chief progress had been made. With this view the Government have appointed a Commission, whose inquiries, he trusted, will result in the collection of much valuable information, and the proposal of such measures as are required by the present condition of the country. Amongst the duties entrusted to the Commission an examination into the working of the Indian Universities was not included, because there was ample evidence that they were discharging special functions with an amount of success and satisfaction to the public which justified the Government in placing large confidence in those who had the management of these institutions. It was not at the summit of our educational system that improvement was most urgently required, but at the base. With regard to primary education, a vast field was open. Without underrating what has already been done, the work which remains, if judged by European standards, is so enormous when compared to the resources at the disposal of Government as almost to lead to despair of the accomplishment of the task. Apart from the general importance of popular education are the special circumstances connected with the particular stage at which general education has arrived in this country, making an extension of elementary education among the people at large a matter of peculiar urgency. We have now in India, as the result of the spread of middle and higher education, an educated class, increasing in numbers year by year, but a mere handful compared to the great mass of the people, for whom means of the most rudimentary instruction are very limited, and of whom a large portion are not brought under the civilising influence of the school at all. It is not desirable to have a small highly-educated class brought in contact with a large uneducated mass. What is wanted is that instruction should be more equally distributed, that artizans and peasants should be brought within reach of such opportunities for the cultivation of their faculties as is possible under the circumstances of their condition. There should be no sharp line between the educated few and the ignorant, untrained many. His Lordship pointed out that the scheme met at the very outset with a difficulty of a formidable kind in the want of money. To establish a really effective system of primary education, a large expenditure would be required. The financial resources of the Government of India were limited; therefore he made a strong appeal to the natives of the country, to private individuals, and to public bodies, to their patriotic feeling, religious zeal, and desire of personal distinction. He illustrated the kind of aid which may be afforded by describing what is done in England, and said he could see no reason why the nobility of India should not come forward and endow schools at their own private expense, and co-operate to advantage themselves and the people at large by engaging in a work so noble and so urgent as was the spread of sound education amongst all classes of the people. One view specially dwelt upon by his Lordship was that what makes educational effort so necessary at the present time is the existen[illegible] substantial public opinion, evidently growi[illegible] by day, to a great extent split up in [illegible] While the great mass of the people, the op[illegible] in the towns and the cultivators in rural [illegible] are still unhappily without direct means of making their voices heard, yet native opinion is obviously extending and advancing with a sure and steady step, which no prudent Government, and no wise statesman, would despise or disregard. While not yet a powerful instrument warning and enlightening Governments, as in England and other Western countries, public opinion can only be made more intelligent, more wide, just, and united, and therefore more powerfully effective, by the spread of solid education. More thoroughness of knowledge and more real mental training were to be derived from the thorough study of a single subject than from a skin-deep acquaintance with a hundred sciences. He would say to every student, be thorough, know what you know as fully and as completely as you can.

At the completion of the speech the Convocation was declared closed.

INDIAN ARMY REFORM.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 11.

THE *Englishman* says it is rumoured that a Bill is in preparation to give effect to the recommendations of the Viceroy and his military advisers on the lines of the Army Commission's Report.

ADDRESS TO MR. JUSTICE PONTIFEX.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 12.

On Saturday the attorneys of the High Court waited upon Mr. Justice Pontifex and presented a valedictory address, recording the deep feeling of regret at his departure, and expressing the unanimous respect and regard in which his Lordship is held by all, and their cordial appreciation of the courtesy and consideration invariably received from him. Mr. Justice Pontifex replied in eloquent terms. The Chief Justice (Sir Richard Garth) and Justices Cunningham, White, and Wilson, were also present.

HOUSE ASSESSMENT AT BANGALORE.

(FROM OUR OWN CORRESPONDENT.)

BANGALORE, MARCH. 12.

A deputation of householders appointed at the late meeting to present a memorial praying for the indulgence of paying the assessment half-yearly, waited on the Resident on Saturday, and were courteously received. A letter has in consequence been sent to the Municipal President directing the collection in two half-yearly instalments.

THE PROSPECTS OF THE SEASON.

The season prospects are fairly good, notwithstanding that drinking water and fodder are scarce in a few outlying districts. The dry crops are harvested. Cattle-disease, small-pox, and fever are rather prevalent in the suburbs, chiefly in the Closepet and Anikal taluqs. Prices are showing a slight upward tendency.

THE MAHARAJAH OF TRAVANCORE.

(FROM OUR OWN CORRESPONDENT).

INDORE, MARCH 13.

The Maharajah of Travancore, with the Resident, arrived here on Thursday last. The Maharajah Holkar, Princes, and Colonel Thomson received him at the station. A grand procession was formed to the Lalbaug. Triumphal arches with the Maharajah's mottoes adorned the road, which was filled with an immense crowd of people. The Indore infantry, cavalry, camels, and elephants, with their rich ornaments and gold and silver howdas, lined the road. A grand durbar was held in the afternoon at the palace in honour of the distinguished guest. The reception was splendid. The illumination and fireworks at the Lalbaugh were most brilliant. The Travancore Resident and Dr. Keegan were present.

[REUTER'S TELEGRAMS.]

(By Red Sea Cable.)

THE ATTEMPT UPON THE LIFE OF THE QUEEN.

LONDON, MARCH 10.

Maclean, for his late attempt upon the life of Her Majesty the Queen, has been committed for trial charged with high treason.

DISTURBANCES ON THE GOLD COAST.

Advices from the Gold Coast state that the Gamins have attacked an Ashantee village near Coomassie, and that war there is considered imminent.

THE INSURRECTION IN HERZEGOVINA.

VIENNA, MARCH 10.

Latest advices from the scene of the disturbances in Herzegovina state that the insurgents continue to lose ground.

GENERAL SKOBELEFF AND THE CZAR.

ST. PETERSBURG, MARCH 10.

General Skobeleff had an audience with the Czar to-day, at which the latter expressed his displeasure at the General's recent speeches, and said they had been the cause of Russia being derided, hooted, and isolated.

AFFAIRS IN EGYPT.

PARIS, MARCH 11.

The *Temps*, in its issue of to-day, states that the French Comptroller-General in Egypt has resigned.

DISSOLUTION OF THE NATAL LEGISLATIVE COUNCIL.

DURBAN, MARCH 11.

The Lieutenant-Governor of Natal has dissolved the Legislative Council, in order to allow the people to decide whether Lord Kimberley's offer of self-government should be accepted.

OBITUARY.

LONDON, MARCH. 10.

Sir Charles Wyville Thomson, LL.D., F.R.S.

[Thomson, Sir Charles Wyville, LL.D., F.R.S., only son of the late Mr. Andrew Thomson, H.E.I.C.S., of Bonsyde, Linlithgowshire, by Sarah Ann Drummond, only daughter of Dr. Wyville Smith, Inspector of Military Hospitals, was born at Bonsyde, March 5, 1830, and educated at Merchiston Castle School and at the University of Edinburgh, of which he is LL.D. In 1850 he was appointed Lecturer on Botany in King's College, Aberdeen, and the next year he became Lecturer on Botany in the Marischal College and University of Aberdeen. On the resignation of Mr. Hincks, Professor of Natural History in Queen's College, Cork, which occurred in 1853, Mr. Thomson was appointed his successor, but his stay at Cork was short, for the Professorship of Mineralogy and Geology in the Queen's College, Belfast, becoming vacant in 1854, Mr. Thomson was transferred from Cork to fill that chair. In 1868 and 1869 he went on scientific dredging expeditions in the Lightning and the Porcupine, which vessels had been lent by the Admiralty for this purpose. Many new forms of animal life were discovered, and much information obtained regarding temperatures, depths, tures and currents. In Nov., 1870, Mr. Thomson was elected Regius Professor of Natural History in the University of Edinburgh. He was afterwards placed at the head of the scientific department of the famous Challenger deep-sea exploring expedition, which was sent out under the auspices of the British Government. The Challenger left Sheerness, Dec. 7, 1872. During 1873 she made four voyages across the Atlantic, the distance travelled being nearly 20,000 miles. In 1874 she penetrated to the Antarctic regions, remaining as long within the Antarctic circle as the weather would permit, and afterwards proceeded through the seas of Australia and New Zealand, visiting many of the islands in the Malay Archipelago. On Nov. 10 she reached Hong-Kong, after a course of nearly 17,000 miles. The year 1875 was devoted to an examination of the Pacific Ocean, in making which upwards of 20,000 miles were traversed. On her homeward route the Atlantic was crossed a fifth time. Altogether her cruise extended to about 68,000 miles. After an absence of about nearly three years and a half the Challenger cast anchor at Sheerness, May 27, 1876. On the 27th of the following month Professor Thomson received the honor of Knighthood. In 1877 he was appointed to deliver the Rede lecture at Cambridge. He presided over the Geographical Section of the British Association at the meeting held at Dublin in Aug. 1878, when the University of Dublin conferred on him the honorary degree of D.C.L. He is the author of "Depths of the Sea," 1872, containing an account of the cruises in the Lightning and the Porcupine; and "The Voyage of the Challenger.—The Atlantic: a preliminary account of the general results of the voyage during the year 1875 and the early part of the year 1876," published in Nov. 1877.—*Men of the Time.*]

THE MAILS.

LONDON, MARCH 10.

The Bombay mails of the 23rd ultimo arrived at Brindisi to-day.

STEAMER REPORTS.

GALLE, MARCH. 11, 7-13 A.M.

French mail-steamer Irrouady, from China, arrived.

MADRAS, MARCH. 11, 10-30 A.M.

The J. G. steamer Tenasserim, in tow with the J. G. ship Czarwitch, left for Rangoon at 9-30 a.m.

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, MARCH 10.

Total week's sales of Cotton	91,000	bales
" " " Surats	8,000	"
" " Imports of Cotton	103,000	"
" " Surats	13,000	"
" Stock of Cotton	734,000	"
" " " Surats	72,000	"
" Stock of Cotton in London	56,000	"

LONDON, MARCH 10.

The Liverpool Cotton market closed steady. Surats firm.

The London Cotton Market has been firm.

Fair Dholleras 4 5-16

The Manchester Market has been firm; fair business offering, but sellers disinclined to sell unless at some advance.

7 lbs. Shirtings	5-9
8¼ lbs. Do.	7
40's Mule Twist	9¾
Exchange on India, 60 days' sight	1s. 8d.
4 per cent. Rupee paper	84¾
4½ per cent. Do.	91⅝
3 per cent. Consols for account	100¼
5 per cent French Rentes	116¾
Bar Silver	52
	£18
	£23
	£18-10
	£20-10

THERMOMETER READINGS.

FRIDAY, NIGHT, MARCH 10.
(Madras time.)

At 10 p.m. ..... 76·1 Farht.

SATURDAY, MARCH 11.

6 a.m.	73·5
10 a.m.	82·2
2 p.m.	84·1
4 p.m.	83·7
10 p.m.	77·7

SUNDAY, MARCH 12.

6 a.m.	74·3
10 a.m.	82·5
2 p.m.	86·2
4 p.m.	84·7

THERE was thanksgiving in the Bombay churches yesterday for the escape of the Queen-Empress from the recent attempt at assassination.

IT is stated that Mrs. Baring, who is happily now convalescent, will go to England as soon as she is well enough to bear the fatigue of the journey.

B-2 BATTERY R. A. is expected to march into Neemuch on Sunday next, the 19th instant.

THE Madras papers state that Sir F. Roberts has sustained a severe domestic bereavement by the death at Hampton Court Palace, last Tuesday, of his mother, at the age of eighty-three years. She was a daughter of the Rev. R. N. Raikes, Vicar of Longhope, Gloucestershire, and she married in 1838 Major-General Sir Abraham G. Roberts, K.C.B., who died in 1860.

A TELEGRAM from Rangoon, March 10, to an up-country paper states:—Major Gower, Madras Staff Corps, Deputy Commissioner of Shoaygyeen, died on Wednesday of appoplexy. The deceased never recovered speech from the 20th February, when first attacked. Colonel Sladen has gone to Aeng to inquire about the recent frontier disturbance.

SIR CHARLES AND LADY AITCHISON are expected to reach Lahore, *viâ* Kurrachee, about the 28th instant. They purpose remaining a month at the Punjab capital, it is stated, before proceeding to Simla.

MR. DUNLOP SMITH, 22nd, or Cheshire, Regiment, has been appointed Private Secretary to Sir Charles Aitchison.

MAJOR EUAN SMITH, C.S.I., is returning to India by the same steamer with the new Lieutenant-Governor of the Punjab.

MAJOR WITHERS, of the Bombay Staff Corps and Brigade Major at Aden, has been appointed Deputy Assistant Adjutant-General for the Kurrachee district.

COMMENTING on the recent resolution of the Bombay Government appointing a medical board to keep an eye on the cholera returns, the *Pioneer* remarks:—This open dealing on the part of the local Government deserves to conciliate even the mistrust of the Egyptians.

LIEUTENANT-COLONEL GOLDIE relinquishes his appointment of Assistant Adjutant-General, to assume command of the 6th Carabineers at Sialkot, from Colonel Fryer, C.B., who will be placed on half-pay from the 17th inst. Major Ford has been transferred from Umballa to Simla, *vice* Lieutenant-Colonel Goldie, whom he succeeds permanently in the Adjutant-General's Department.

IN the Meerut polo tournament the Rifle Brigade beat the 13th Hussars by six goals to two on Wednesday. The final tie, Rifle Brigade against the 10th Hussars, was to be played on Friday afternoon.

DOCTOR FORBES WATSON has recently been engaged on inquiries into the production of rhea-fibre in Upper Bengal.

THE Hon'ble Mr. Justice Morris, of the Calcutta High Court Bench, is going on leave for six months from the beginning of April.

CATTLE-DISEASE is reported to be present almost everywhere in the Balasore district, Bengal Presidency, and in some parts of Poorea, whilst rain is much wanted in Cuttack.

WE hear that Mr. Warden, judge of the Court of Small Causes at Bombay, proceeds in May next on furlough to Europe for eighteen months. The judges of the court have, it is stated, recommended Mr. Hormusjee Dadabhoy for the post of acting fourth judge, Rao Bahadur Gunputrao Bhasker acting for Mr. Warden as third judge.

THE report of Major Wooldridge, Honorary Secretary, on the Bombay Presidency ninth Central Rifle Meeting, held at Poona between the 22nd September and the 1st October, has been published. The accounts show a balance in favour of the fund of Rs. 1,335-7-7. The aggregate value of the prizes awarded was Rs. 7,071. The report states that the Committee have received many valuable suggestions from regiments who sent competitors to the meeting, which will receive due consideration in framing the prospectus for 1882.

THE *Rast Goftar* understands that several Parsee females have joined the Theosophical Society. The paper warns the Parsees against such a move, and gives it as its opinion that if the tendency is allowed to grow, the Parsee community will be ruined.

THE charge of defamation preferred by Mr. Barve, State Karbharee of Kolhapore, against Gopal Ganesh Agarkar and Bal Gangadhar Tilak was proceeded with on Saturday, before Mr. Webb, Acting Chief Presidency Magistrate. Mr. Barve, in the course of his cross-examination by Mr. Pherozeshaw Mehta, said that he had brought the prosecution because he had received an intimation from Government to clear his character. The letters alleged to have been written by Mr. Barve to one Rambhau Aniaparkar had been published in the *Dnyan Prakash* newspaper before they appeared in the *Makratta* and *Kesari* newspapers; but the witness said that as the imputations had been cast upon him in his official capacity, he thought that he could not proceed against the *Dnyan Prakash* without the sanction of Government. Mr. Barve said that he had known Rambhau since 1866, adding that the latter, on the recommendation of one of his friends, was appointed, about the year 1870, as a karkoon in the Khasgi department of the Kolhapore State. In reply to a question put by counsel for the defence, Mr. Barve denied having ever tried to make any arrangement with the father of the present Maharajah to receive either a sum of money or a jaghir for himself. The cross-examination of Mr. Barve was not concluded when the court adjourned the hearing until to-morrow

THE *Bombay Guardian* takes Sir Frederick Roberts to task, and lectures him thus gravely, for Sabbath-breaking:—"We understand that General Roberts, Commander-in-Chief of the Madras Presidency, saw fit to take his departure from Nagpore on Sunday morning. There was great show and parade on the occasion. The Volunteers formed his guard of honour, and the Volunteer band played to and from the station. We suppose that General Roberts is not himself troubled with any scruples as to such use of the Lord's day, but we think it would have been becoming in him to have had some regard for the scruples of others who believe that the Sabbath is a day set apart specially for the honour of God, and not for the honour of man, even though the man be one who had distinguished himself in Afghanistan. If Volunteers are to be called upon from time to time to furnish guards of honour on the Sabbath day, it will become a question whether men of evangelical sentiments shall belong to such an institution." The same journal, having highly disapproved of the performances of nautch, girls, quotes the following remarks from *The Liberal and New Dispensation* respecting the Governor of Madras:—"How a philosophical and serious-looking personage like Mr. Grant Duff can calmly endure the silly sight of the silly dances of these nautch-girls is more than we can understand. The example of the Governor is by no means to be commended."

ANENT the proposal that is now being ventilated for a carriage-drive between the railway and the sea at Back Bay, says the *Bombay Chronicle*, a reference is made by a correspondent of the *Bombay Gazette* to the plan that formed a part of the grand scheme of Mr. Arthur Crawford, the former able and talented Municipal Commissioner of Bombay, for the purpose of improving the sanitary condition of the city and adding to the convenience and comfort of its inhabitants. We have thought the plan worthy of more consideration on the part of the Municipality than it has hitherto met, and our present energetic Commissioner would, we submit, do nothing amiss by paying some earnest thought to it.

MR. L. FRASER, C. S., Excise Commissioner, Central Provinces, who has been appointed the local Director of the new Agricultural Department, has lately been engaged in making himself acquainted with the working of the sister department in the North-West Provinces.

THE Secretary of State has sanctioned the appointment of Mr. J. Lambert to officiate for Colonel Henderson as Superintendent of the Thuggee and Dacoity Department.

THE North-West Provinces crop and weather report for the week ended the 8th inst. states:—Light rain has fallen only in Gorukhpur and Moradabad. The crops are being cut, and prospects are on the whole good, although in Benares the outturn of wheat and barley is poor, and there has been some further injury from insects in Agra. Prices have risen slightly in Gorakhpur and Lucknow, but have fallen in Allahabad and Kumaon, while in other districts they are stationary. Cholera still lingers in Allahabad and South Gorakhpur, and small-pox in Moradabad and Kumaon, but the general health continues good. There is still some cattle-disease in Kumaon.

WE give as an appendix to the Budget statement, the full text of a Resolution by the Government of India describing the conditions under which the new Stock Notes for small sums are to be issued. The *Pioneer* says regarding this scheme:—This arrangement realises an old idea warmly supported years ago in these columns. The plan now adopted has all sorts of merits, among which its immediate effect on the distribution of the national indebtedness is almost the least important. It cannot fail to be an admirable engine for the encouragement of thrift, and if it prospers it will do more to guarantee the loyalty of the people than half a dozen purely philanthropic schemes.

THE weather in the Central Provinces continues seasonable. The spring harvest is being gathered, and the prospects are good. Sporadic cases of cholera are reported from various districts. Small-pox also has made its appearance in the Khandwa and Hoshangabad districts.

NOTICING the report of the resignation by the Honourable Syud Ahmed of his seat on the Education Commission "for the very sufficient reason that he is ignorant of the English language," the *Indian Mirror* pertinently remarks:—"How, after such an admission, he can consistently retain his seat in the Viceroy's Legislative Council seems to us to be utterly incomprehensible. The business that comes before the Legislative Council is far more varied and far more important than the questions likely to be considered and discussed by the Education Commission. If his ignorance of the English language prevents him from acting on the Commission, we do not see how he can possibly follow the course of the debates in the Council, nor how he can be of any real use there."

IT is considered in Calcutta probable that the steamer Lockyer, which left that port on the 7th November, and has not since been heard of, foundered in the same hurricane which damaged the harbour works at Madras. She left the Sandheads on the afternoon of the 8th, and a run of ten miles an hour would place her, at noon on the eleventh, almost exactly in the spot assigned by the Meteorological Department as the position of the centre of the storm at that time. The *Englishman* remarks:—This unfortunate vessel has been lost owing to a disregard of, or non-acquaintance with the laws which govern these awful visitations. She probably was congratulating herself on a fine fair N. E. wind, without attending to her barometer, and hurried full steam and sail to destruction instead of waiting and allowing the storm to pass. On the other hand, the P. and O. steamer Clyde, on her way from Ceylon to Madras, finding the weather threatening, slowed down to allow it to pass ahead of her, and came quietly and safely into Madras on the following day. It is time that masters of vessels trading to these seas were required to pass an examination in the law of storms, among other subjects, and we commend this idea to the Board of Trade.

THE *Pioneer* understands that the idea of a committee upon Indian Volunteer Corps is no longer entertained, but that an attempt is to be made to patch up the Volunteer Regulations, in order to improve the status and usefulness of the various corps. Major Fitzroy Stephen, of the Rifle Brigade, will be attached to the Adjutant-General's Department at Simla during the next hot weather, to revise those regulations, and the Military Department may also depute a Volunteer officer to work much in the same direction. We agree with our contemporary that it would be far better if a small Committee were at once nominated to consider the whole subject. The Committee should at least consist of a Staff Officer of standing, a field-officer from a British infantry regiment, and two experienced Volunteer Commandants and Adjutants. The Viceroy has repeatedly expressed the great interest he feels in volunteering, and a great opportunity now offers for His Excellency to place the corps on a new footing. The importance of the Auxiliary Forces in India cannot be too stoutly insisted upon; there is no reserve of regular soldiers in the country, and in case of a European war, with concurrent troubles in the East, the British Army now in our midst would be left practically without any supports. But with proper encouragement and judicious handling the 10,000 riflemen who are now enrolled as Volunteers could be increased to 20,000 (nearly one-third of the present strength of British soldiers in India), and they could be so used in an emergency as to set free an equal number of regulars.

THE Detached Squadron under the command of Rear-Admiral Sir F. W. Sullivan, consisting of the Inconstant (flagship), Carysfort and Tourmaline, arrived at Singapore under sail from Hongkong on the 26th Feb., and were expected to remain there about ten days before resuming their voyage homeward round the Cape.

A CHINESE official, who is deep in the confidence of Li Hung-chang, is reported to have recently purchased ten thousand *mow* of land for the purpose of opium-cultivation. The *North China Herald* commends this fact to the consideration of the Anti-Opium Society at home, and those who sympathise with it in China.

A DANGEROUS PASSENGER.

A STRANGE incident occurred yesterday morning on board one of Sheppard's coasting steamers which arrived in Bombay from Goa in the afternoon. A young English officer, who was a passenger by the steamer, observed a Portuguese soldier, whose manner had been very peculiar, standing at the gangway with a long knife in his hand, as if waiting for some one coming up from below. He went to the man and asked him what he was going to do with the knife. As he got no reply, he requested the soldier to give him the weapon. The man suddenly rushed upon him, and with an upward stroke endeavoured to stab him in the stomach. The officer warded off the blow, and in doing so the knife gave the soldier a bad wound in the left arm. He then ran to get a heavy bamboo stick that was on deck, and the Portuguese went at a lascar and stabbed him in the shoulder and hip. The officer came to the lascar's assistance and dealt the Portuguese a heavy blow on the head with the bamboo. The man did not fall, however, but in stepping backwards the officer fell down. The Portugese possessed himself of the stick, and the officer went below; the lascar also going to a safe place. The Portuguese kept the deck until the officer reappeared with a rifle and bayonet, when he laid down his knife and was at once secured.

The man, who is not a half-caste, is supposed to be insane. There could have been no motive for his attacking the officer, who had shown him some kindness, thinking from his strange conduct that he was ill. The Portuguese was put ashore at the next place at which the steamer arrived, and the statement of the officer was recorded by the magistrate.

THE ATTEMPT ON THE LIFE OF THE QUEEN.

Two meetings, one of Parsees and another of Hindoos, were held yesterday to offer up prayers to Almighty God for the miraculous preservation of Her Majesty the Queen-Empress from the recent attempt upon her life.

THANKSGIVING CEREMONIES BY THE PARSEES.

A grand *jusson* or thanksgiving ceremony was held yesterday by the Parsees at the Wadia Fire-temple, for the recent escape of Queen Victoria from the bullet of a would-be assassin. The hall and passages, and open space outside, were filled to overflowing, and almost all the leaders of the community were present. The ceremony was conducted by the dustoors, or high-priests, belonging to both the sections of the community. Mr. Nusserwanjee Byramjee, secretary to the trustees of the Parsee Punchayet funds, by direction of Sir Jamsetjee Jeejeebhoy, explained, on behalf of the trustees, the object of the meeting in Gujerati. He said that some lunatic lately attempted the invaluable life of our gracious sovereign Queen Victoria, who is preeminently known for her graces and virtues to the whole world; and God

...DER SUSPICIOUS CIRCUM-STANCES.

...rned inquest into the circumstances ...own the death of Khutteeja, a young Ma... woman, aged fifteen years, was held ...ney, the Coroner, on Saturday last, at ...low, Clare-road, Byculla. Mahomed, Syed ...d Taj Mahomed, the step-father of the ..., was examined. He deposed that deceased ... husband did not live happily together. ...ther-in-law was very kind to the deceased, ...r mother-in-law treated her unkindly, and the ...r of the father-in-law had told him that the ... of the deceased was accompanied by vomiting ...purging after she had taken her usual meal on ...night in question.

...Khutteejabhai, the mother-in-law of the deceased, ...posed that deceased and her husband were always ...arrelling with each other in consequence of the ...usband's bad habits, and that deceased became ...ry ill, after taking her usual evening meal on the ...ght of the 21st ult. She died on the morning of ...e 22nd. Deceased's husband was intimate with ...nother woman, and this was a cause of their dis...greement.

...Fatma, the sister-in-law of the deceased, was ...xt examined. She corroborated the statement ...ade by Khutteejabai, the last witness, in all ...aterial points, and further stated that her father ...ave her a tola of arsenic for poisoning rats, a por...ion of which having been left on a shelf, was found ...issing after the death of deceased.

Dr. J. B. Lyon, Chemical Analyser to Government, ...ated that on the 23rd Feburary he received from ...he hands of police constable Sewjee Nagoo ...wo sealed bottles, of which one was labelled as ...ontaining the stomach and contents, and the other ...portion of the liver, of Khutteeja, woman. He ...ound particles of common white arsenic in the ...stomach.

Dr. Sidney Smith deposed he was Surgeon to ...he Coroner and Police Surgeon. On the 22nd February last he assisted the deceased Khutteeja ...oman Khutteeja at the Morgue. He found a bruise ...n the right temple about ½ inch long and a ...quarter of an inch wide. There was also a small ...bruise on the right thigh, and another on the right ...instep. There were no other external marks of ...violence on the body. He made a post-mortem ...examination. All the internal organs of the body ...were healthy. From the evidence he had heard, ...and the post-mortem appearances, he was of opi...nion that the cause of death was arsenic poison...ing.

At the close of this evidence the jury, after a short deliberation, returned the following verdict unanimously—"That the death of Khutteeja was caused on or about the 22nd February, 1882, by arsenic, but under what circumstances the arsenic was adminis...tered there is no evidence to say."

MOVEMENTS OF TROOPS.

THE following troop and families are expected to arrive in Bombay per Her Majesty's troopship Malabar, on the 28th inst., and will, on arrival, be distributed as follows :—Bengal Presidency.—1st Battalion West Riding Regiment—3 officers and 148 men, for Lucknow; 2nd Battalion King's Royal Rifle Corps—1 officer and 14 men, for Ferozepore. 1st Battalion Connaught Rangers—3 officers and 106 men, for Mooltan. 2nd Battalion Dorsetshire Regiment—46 men, for Roorkee. 2nd Battalion Lincolnshire Regiment—1 man, to join as ordered (*vid* Deolali). Madras Presidency.—1st Battalion Oxfordshire Light Infantry—2 officers and 83 men, for Bangalore. 2nd Battalion Royal Artillery—2 officers and 175 men for Bellary. 2nd Battalion Royal Scots Fusiliers—1 officer and 64 men, for Secundrabad (*vid* Poona). Bombay Presidency :—2 Battalion Lancashire Fusiliers—2 office and 123 men, for Mhow (*via* Deolali.) 2nd Battalion Gloucestershire Regiment—73 men, for Quetta. Lieut. Dalbey, D. Battery R. H. A.—1 woman for Kirkee (Wife of Sergeant W. Kennedy.) Bombay Sub-Medical Department—1 man, Bombay Finance Department. 1 man, 1 woman, and 1 child, Native Servants. Children—Bengal—unattached list. 1 man, 1 women, 1 child, Scripture Reader, 1 man, and 1 woman, Various Corps—7 officers, 2 ladies, and 2 children. Army Medical Department—3 officers and 2 la...s, to join as ordered.

OPINIONS OF THE PRESS ON THE BUDGET.

(Englishman.)

THOUGH the est...ate provides for the expenditure of £3,765,000 on ...productive Public Works and £485,000 on the E... Indian Railway, the state of the cash balances is ... favourable that it has not been thought necessar... at present to provide for any loan. The closing ...lance of the current year is, in fact, now estimat... at £14 200,000, instead of only £10,000,000 as originally estimated; and it is calculated that, should ...ublic Works be provided for without recourse t... a loan, this balance will be reduced by the end ... 1882-83 to £10,818,000, which, judging from the ...xperience of past years, would correspond with ... balance of about £7,400,000 in the month of ...November, when it is usually at its lowest. It is not, however, considered desirable that the balance should be allowed to fall ... £8,000,000. Unless, therefore, circumstan...es, such as better receipts, or lower expenditure, or a large increase in Savings Banks deposits, could occur to strengthen the cash balances, it is ... probable that a loan of a million or a million and a half may be required towards the middle of the year.

Of the two m... important changes announced in the Statem..., the abolition of the customs duties has been ...eadily discussed in our columns. We have alway... held, and probably always shall hold, that the ...otal remission of the duties on cotton goods was a grave sin against the interests of this country. It is too late now to go back, and the present ...ep is a necessary corollary of what has already been ...one. The total abolition of the duties was a fo...one conclusion, and, as matters stand, it is a ...ent on which the country is quite as much to be ...ongratulated as Manchester itself. On the other ...d, the further reduction of the salt duty is an act ...financial folly for which we can see no sort of ju...tification, and no extenuation beyond the idle clam... of ignorant impatience. Even if the position ...every other item of revenue were perfectly ass...d, the abolition of the license tax and of the exi... export duties, imposts the one of which is felt ... serious burden by the people and the other is inj...rious to trade, should have taken precedence of ... reduction of a tax which is paid uncomplainingly, because unconsciously, which is the only tax ... any moment that reaches the great mass of the ...ple, and the incidence of which is probably mo... equitable than that of any other. But, looking ... the tremendous uncertainty that hangs over ... the opium revenue and the price of silver, the ...edge of a million and a half of money which was p... without a murmur or even a thought, looks like a ...allenge to embarrassment.

From Ma...Baring's reply to a question put by Mr. Ingram at the reading of the Budget, it will be seen that she... the Bill for the abolition of the Customs duti... be passed, as it no doubt will, on Friday, it w... take effect at once Goods in bond, stations and l... d, but not entered on that day, will get the bene... of the reduction, but not goods for which a bill ... entry had already been delivered to the Customs Co... or under sec. 86, Act VIII of 1878.

(Indian Daily News.)

THE stro... points of the Budget are the way in which the ... im question has been dealt with; the lucid explan... ion of the provincialisation of the finances, as... the way in which the salt policy of the Gove... ment is taken up and dealt with. The weak... ts are the License-tax, the Customs Duties... and the dead set made to account plish an impo... ic saving on the military vote. On opium ... estion Major Baring has spoken out in a way wh... cannot but give satisfaction. His remarks are... founded upon an impregnable basis of common sen... and, to our thinking, leave the opium agitat... in a position which ought to discredit them... ce for all, with the people of England.** If th... emission on account of salt had been one-third, o... even one-half of the amount now abandoned, ... chances are that the fluctuation in the revenue ... ould not probably be so embarrassing to Major... aring as it now promises to be.

Import Customs duties, and the License-tax, are the weakest points in the Budget... Statement. The great want of the country is a ... velopment of manufacturing enterprise; yet th... Government are always recommends itself to the ... way which recommends itself to the foreign prod... as the best to bring about a development. The Gover... Indian industries, is to allow all free entry into Indian markets! and unfelt ... has chosen to throw away a safe retain an e... rect taxation, and has elected to derive ... ating, unjust, and indefensible direct taxa...

We are told that free trade demands ... olition of import duties and yet, ... mouth of Major Baring cannot free trade would ... ition of the export duty on grain ... a direct benefit to the agricultural classes of In... and enable India to compete on somewhat b... terms with the grain of America and Russia! ... evil of the position taken up by the Gove... is that free trade, according to its Indian... dian free trade, but free trade with Manche... Government was under a stress to oblige ... er. It had to give up the Cotton duties, and ... rder to cover up this concession it has ... beyond its teachers, and thrown away £1,... 0, which it can only replace by direct taxa... should its estimates fall, or should the seasons ... unpropitious, or should it unfortunately be ... ed upon to engage in war. At least, in order to secure ... Manchester and English interests, thrown away ... he only true and safe reserve in its possession. ... greater blunder—a more inexcusable blunder—was ever committed.

(Statesman.)

THE need... of greatest immediate importance is the long, bol... ride in the direction of free trade. The cotton duties... are indeed been abolished, as everybody, if not ... ed, but in such a way as to remove much, if not ... of the opium, with which the measure has been r... rded in this country. Not only is no so much but Major B... tution of direct for indirect taxation, us to look ... has boldly and adroitly compelled please Manch... on it not as an isolated measure to the Gover... ster, but as part of a great reform, the commerce ... turns India into a great free port for timance of ... of the world. We want only the con- we shall prof... ued a few more good years, and ably get rid of the License-tax.

Another ve... important measure is the reduction and equalisa... on of the Salt-tax. All will agree that alons Bay ... any rate was most desirable. Opinbelow Rs. ... as to the wisdom of reducing it whether at ... as opinions have always differed as to The Govern... at rate it presses on consumption. ...e Age ... ent is evidently of opinion that it does, right, the ... not, quite to concur. If Government is rears the ... sumption will increase, until in a few in the mean... ease will recoup it for the present loss. ...es by ... me the loss is made up for in the esti- ... king a fair estimate of the opium ... opium revenue may indeed be ... ut Major Baring is justified in ... in its being sustained without se- ... least long enough to give ... recover itself.

(Indian Daily News.)

THE deputa... particular, ... t the price ... at. That is ... on sat in ... e natural is ... is gene...

(Pioneer.)

IT will be seen that the Government does contemplate the possibility of having to raise the salt tax again at some future time, though that of course would be an expedient to which it would have recourse with reluctance. Still the present reductions are partly justified on the plea that by keeping the salt duties low they will strengthen the general financial position." Naturally all who share the views expressed in these columns about the license-tax will fail to understand the wisdom of lowering the salt duty instead of the level at which its receipts would have provided for the more urgent remission. Major Baring seems to proceed on the theory that if he did not "act as butler" to the Indian people, and be followed by a really considerable amount, consumption would not be stimulated. But the amount now selected as that to be charged per maund is an arbitrary rate —there is no principle in it; equalisation could have been secured with a higher rate, which would also have provided for the remission of the license-tax and,—no less than the present arrangement,—for the treatment of the salt duties in future as an ordinary tax. On the text of the statement is made disappointing as regards the explanation we hoped to find in it for the course of action followed in regard to salt.

(Indian Mirror.)

WE are rejoiced to find that Major Baring has seen his way to carrying out an immediate reduction of the Salt Duty to a uniform rate of Rs. 2 per maund. This reduction in the price of so necessary an article of human consumption is a very great blessing, indeed, to the poorest classes. It would have been far more just and righteous to the miserably poor people of India if the duty on salt, which cannot be too cheapened in price to them, had been altogether relinquished, than that the same course should have been followed with respect to the import duties on cotton goods, which they have recently ever felt and never complained of. It is of no use attempting to disguise the melancholy fact that the enormous sum of £1,108,000, representing the income from Customs Duties on British manufactures, has been absolutely taken from the half-starved people of India and given away to the British nation which is rolling in wealth. The money, which has been presented to Great Britain, is practically a refund of the contribution, which was made by the British Exchequer towards the expenses of the Afghan war.

Of course, when more than a million pounds sterling has been made a gift of to the British manufacturing classes, it is impossible that the people of India, who are already heavily burdened with taxation, can except either wholly or partially, any relief from the License-tax. The limits of incomes which, at any rate, have been raised so as to lighten the pressure on the struggling classes. * * * This new scheme (of Stock notes) is not, we fear, likely to be popular. Already a rumour is current in the bazaars that it is the aim and object of the Government to lay its wicked hands on the available silver in the possession of the people, and to remit it entirely to Europe with a view to securing itself against any untoward contingency from the threatening conflict with Russia. There may be, but it carries an appearance of plausibility, which may work mischief among ignorant people. We are sure, however, that when its advantages come to be appreciated and public confidence is restored, the Stock Notes will spread through the country like wild fire.

(Indian Spectator.)

IT seems that the Import duty on grey goods has now been totally repealed. This was to be expected. After the partial repeal it was soon manifest that the duty on the remaining class of foreign manufactured goods should go. Thus Manchester has got another triumph at India's expense and we wish her joy of it. But we certainly cannot congratulate Lord Ripon's Government on it. To allow the export duty on grain to remain undisturbed for an indefinite length of time and yet abolish this cotton duty is a measure that is at once unfair and impolitic. Nobody is anxious or in haste to have that duty repealed save the friends of Manchester. It would have been more satisfactory to the feelings of the natives of India generally had the duty been postponed for another year or two and the revenue of half a million that is now derived from the License Tax sacrificed. A vexatious impost, and withal glaringly iniquitous in incidence, ought not to have been allowed to continue any longer. After the magnanimity and statesmanship shown by Lord Ripon in the matter of the repeal of the Vernacular Press Act it is indeed painful for us to have to condemn unequivocally this part of the fiscal policy of his government. We are impressed by the conviction that both the Viceroy and the Finance Minister would have added greatly to their deserved popularity by at once discarding the cry of selfish Manchester and listening to the cry of the Indian tax-payer.

(Native Opinion.)

LOOKING to the statement itself, we think, it shows a considerable grasp at figures and an amount of judiciousness and veracity to which the Strachey's were strangers. The abolition of Import duties and the retention of the Licence-tax excepted, the statement must give satisfaction to every fair minded observer. With a fund of five lakhs a year at his disposal to improve the status of the native services, and the relief afforded to land-holders in the North-West Provinces from the *Patwari* cess, the Indian tax-payer will see that his rulers are not a lot of block-suckers as they are sometime indiciously represented to be. The remission of the Import duties and especially those of them on Manchester cotton fabrics is most unjustifiable and derogatory to the good intentions of the present Government. The Finance Minister in his statement says that in removing the duties "Government has to decide not whether direct should be substituted for indirect taxation, but what form the remission may best take." We cannot approve of the Finance Minister's round about mode of arriving at a previously settled point. The Cotton Import duties were to go, we know, but only when our finances would have had reached a settled equilibrium. Has such a time at all arrived, we ask? Does it cover the position from which to direct taxation or *vice versa* may shifted by a concatination of words, Major Baring's proposal to have recourse to Income-tax under the name of the Licence-tax is after the clear declaration that after all our experimentalizing, our rulers still insist upon holding direct taxation as the most suitable kind of taxation for the people of this country. In removing the Import duties Government has only washed its hands of a most certain and reliable source of income to which now it will not under any circumstances be allowed to revert.

(Bombay Chronicle.)

THE new Budget of Major Baring is productive of mixed feelings of satisfaction and disappointment in the minds of all classes of the Queen-Empress's Indian subjects. That the finances of India are prosperous, so that after making every allowance and remissions equitable and inequitable there will be a surplus of at least a quarter million sterling, is certainly a good cause of satisfaction. The repeal of the Cotton Customs duties, mainly for making undue concessions to the English manufacturers, for disguised it as you may the fact of the matter is as we say it, is a cause for bitter disappointment to this country where the people, in spite of all that was said to the contrary, would without hopes that a source of easily leviable, just, and elastic revenue would not be sacrificed by the liberal administration of the day in utter desregard of the unanimous wishes of the people and the emphatic opinion of many an experienced and wise Anglo-Indian. That at any rate the present heads of the Government of India have thought incumbent on them to abstain from behaving in respect of the interests of the people of India, in the reckless and spiteful manner of some of their predecessors, and that while making an unwarrantable present of their resources to English manufacturers have, for the sake of decency at least, seen right to make some reduction in the burden of an impolitic and grievous tax is a reason for gratification, while the fact that it is in the power of a Minister of the Crown, called the Secretary of State for India, whether Conservative or Liberal, to play, with the acquiescence of his subordinates in India, ducks and drakes with the highest and most vital interests of India is what constitutes a source of grave alarm to the dumb, unrepresented, and docile millions of India. The declaration that the opium revenue is not to be sacrificed, in the manner of the Import Duties, to pacify or please English clamorers for a handship which is in reality the same here as is suffered in other parts of India in respect of salt.

We fear that the joy of Manchester will be the sorrow of many in India, that the remission of the duties on cotton goods will not give satisfaction to many of the Hindus who are beginning to form the public opinion of the country. It is to be hoped that if India is to show cheerful gratitude for the boon of free trade in this case, England will not be illiberal or bigotted in the matter of jewellery, furniture, tea, and the like, with which this country can supply her.

It is to be hoped that the proposed augmentation of salaries in the subordinate native service will result in a corresponding accession of purity to those services. The country is to be congratulated on the withdrawal from local funds and Municipalities of items of expenditure which have always been deemed of an imperial nature, leaving them free to use their resources more freely in the development of local improvements. Satisfactory it is to find that civilized precautions against famine are being taken in the shape of £750,000 worth of canal and railway expenditure, but the outlay seems far too small. At a time when Government are beginning to act upon the principal of encouraging local industry by purchasing in the local markets everything of sufficient value that can be found here, it is reassuring to find that the Secretary of State's drawings in England will be diminished by more than a million and a half of pounds. To the extent of that diminution we may expect that Indian industry and trade will be benefitted.

(Madras Mail.)

IT is well that Major Baring seized the opportunity to contest the views of the Anti-Opium Society. The Government had no choice about abolishing the import duties on cotton goods, &c. Manchester is a potentia city, and there would have been something like a breach of faith on the part of Her Majesty's Government had the cotton duties been continued. But it is doubtful whether Manchester will derive any perceptible advantage from the removal of the grievance which she has so greatly exaggerated for many years. "There is no reason," says Major Baring, "why the benefits of free trade should any longer be withheld from India." But is there no reason in the demand made for India, that she has been compelled to give up the import duties to oblige England, England should in common fairness relinquish the import duties that she now levies on various products of India? India has now to admit Manchester goods free of duty; let England reciprocate, and admit Indian coffee, tea, and tobacco free.

The Government have left themselves so small a surplus, that if anything of an extraordinary character should happen, as another Bhootan War, they would be much pinched for money. £750,000 has been taken from the famine insurance fund, and applied to the reduction of the debt; on the other hand, "it is at present uncertain whether Government will have to raise any special loan during the year for productive public works, but if any loan is raised, it is probable that its amount will not exceed £1,500,000." As the outlook is admitted to be uncertain, the Government should have made no reduction of debt, but should have kept the £750,000 as a reserve.

We do not think that India will suffer for the sacrifice of the import duties; with cotton mills springing up all over the country, she is yearly become more independent of Manchester for manufactured goods; but we have some reason to complain that what is considered "logic" and "free trade" in this country is not held to be "logic" and "free trade" in England. If India is asked to abolish import duties on cotton goods for the benefit of England, can England consistently refuse to abolish her import duty on tea and coffee for the benefit of India?

(Pioneer.)

IT will be seen that the Government does contemplate the possibility of having to raise the salt tax again at some future time, though that of course would be an expedient to which it would have recourse with reluctance. Still the present reductions are partly justified on the plea that by keeping the salt duties low they will strengthen the general financial position." Naturally all who share the views expressed in these columns about the license-tax will fail to understand the wisdom of keeping

gred upon the Secretary of State the desirability endeavouring to arrange for its construction by Company. It is especially in respect to lines of this nature that the question of the degree of aid which may be afforded by the State to private enterprise arises.

105. The question of Railway communication with Assam has recently occupied the attention of the Government. At a recent meeting of the Indian Tea Association the Chairman (Mr. J. Keswick) said—"What we want for Assam is good communications; for good communications will do more to settle the labour question than anything else. The soil we know to be of the richest description, and with sufficient labour there is no limit to its productiveness."

106. The projected line from Naraingunge to Dacca and Mymensingh in 85 miles long. It is estimated to cost £800,000, or about £7,000 a mile, on the metre gauge. The line is now being located. It would be desirable that this line should be constructed, if only to open out the country about Mymensingh, but its main importance lies in the possibility of a further extension to Gauhati, a distance of about 100 miles from Mymensingh. This extension is being now reconnoitred. No official report on the results of the reconnaisance has as yet been received, but I am informed that the Engineer-in-Chief is of opinion that the route is impracticable, save at very inordinate expense.

107. An alternative project would be to make a line through the Cachar hills to Sibsagar. This alternative is supported by many high authorities. No reconnaissance has as yet been made of this route. In the meanwhile the Bengal Government has under consideration a project to make a Railway from Dandkandhy to Comilla and Chitagong, a distance of 125 miles. It is estimated that, on the metre gauge, the construction of this line would cost £812,500, or £6,500 a mile.

108. In the meanwhile, as it is obvious that some long while must yet elapse before Railway communication with Assam can be established, arrangements are being made with a Company to start a daily service of fast steamers up the Brahmaputra from Dhubri. These arrangements are now almost complete.

109. In the course of the year a concession was made to a Company to construct 76 miles of Railway in the most easterly portion of Assam, namely, from Dibrugarh to Sadia (32 miles), with a branch to Makum (26 miles). This proposal has been for a long while under consideration, and the negotiations were already far advanced, when, on the occasion of my last Financial Statement, I alluded to the desire of Government to enlist private enterprise in aid of Railway construction in India. The concessions granted to the Company were very liberal, and are not to be taken as an indication of what the Government would be prepared to concede in other cases.

110. Reconnaissance survey are being made with a view to considering the possibility of making a direct communication between the Central Provinces and the East Indian Railway system. Various overtures have been received from capitalists of respectability, including some Natives of India, which may perhaps eventually lead to the construction of this line. Until, however, the reports of the Engineer Officers who are now employed in reconnoitering are received, I am unable to say anything definite, either as to the route the line will eventually take, or as to the likelihood of any negotiations with a Company being conducted to a successful issue.

111. Simultaneously, reconnaissance is being made of the country between Raipore and Vizagapatam, with a view to judging of the possibility of connecting these points by Railway.

112. Negotiations are in progress with a view to the construction, through private agency, of a Railway from Bareilly to Ranibagh, a distance of 66 miles. The cost of this undertaking will be about £220,000.

113. A proposal has been received from a local Company to make a line from Baroon, on the river Sone, to Daltonguge. The length of this line is 56 miles, and the cost, on the metre gauge, is estimated at about £275,000, or £5,000 a mile. This project is now under the consideration of the Bengal Government. The information at present in the possession of Government is not of a nature to enable us to judge thoroughly of the advisability, or the reverse, of making the concessions which have been demanded.

114. Negotiations are pending between the Madras Government and a Company with a view to the construction of a line from Metapaliyam to Coonoor, a distance of 12 miles. The cost of this line is estimated at £132,000.

115. A short line is to be constructed from the Baidyanath Station on the East Indian Railway, to Deogurh and Rohinee, a distance of 6 miles. A very satisfactory feature in respect to this small undertaking is that it is to be constructed without any aid from Government except the grant of the land, and that the capital required (£25,000) has been locally subscribed.

116. There is also some prospect that a local Company will be formed in the Punjab to make a tramway from Rohtuk to Delhi, a distance of 43 miles.

117. It may be interesting that I should here state the sum of money which, up to the present time, has been laid out on Railways in India, together with the financial results which have ensued from their construction.

118. The total capital outlay on Railways in India up to the end of 1881-82 was £239,000,000, viz., £68,292,000 on Guaranteed lines, £31,852,000 on State lines, and £38,793,000 on the East Indian Railway.

119. The net charge to the State on account of the Guaranteed lines has been decreasing since 1872-73, in which year it reached its maximum figure, viz., £2,054,000. In 1881-82 it is estimated that the net charge will only be £115,000. In 1882-83 it is at present estimated that the net charge will be £261,000.

120. The net charge to the State on account of the State lines reached its maximum figure (£725,000) in 1879-80. In 1882-83 it is estimated at £206,000.

121. From 1879-80, when the East Indian Railway was taken over by the State, up to the end of 1882-83, it is estimated that this line will have yielded a net profit to Government of £4,133,000.

122. If the subject be considered as a whole, it may be said that the total cost of the Railways to India from their commencement up to the end of 1881-82 is paying more than 4 per cent., and £34,251,300 is paying less than 4 per cent.

(2) The East Indian Railway, on which £38,308,000 has been expended, is paying about 8 per cent.

(3) In respect to the State lines, £9,963,000 of the capital laid out up to the end of 1881-82 is paying more, and £230,552,000 is paying less than 4 per cent. It is to be borne in mind that this latter figure includes £12,563,000 for the Indus Valley and Punjab Northern Lines, which were avowedly constructed for strategical purposes, that many of the lines are scarcely finished, and that others have only very recently been opened to traffic.

VIII.—SUPPLY OF STORES TO GOVERNMENT.

125. In the last Financial Statement (para. 105) I alluded to the desirability of substituting articles of local manufacture, when possible, for such articles as the Government has been in the habit of importing from Europe. The objects of this policy are twofold. In the first place, to diminish the Home charges. In the second place, to encourage by all legitimate means the establishment of new industries in India. In respect to this larter question the Famine Commissioners observe (Report, Part II, Chap. VI) that—

"At the root of much of the poverty of the people of India, and of the risks to which they are exposed in seasons of scarcity, lies the unfortunate circumstance that agriculture forms almost the sole occupation of the mass of the population, and that no remedy for present evils can be complete which does not include the introduction of a diversity of occupations, through which the surplus population may be drawn from agricultural pursuits and led to find the means of subsistence in manufactures [illegible] some such employments."

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Bombay, Baroda and Central India ..	8,756,·81	580,000	6·62
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Oudh and Rohilkhund ..	5,321,766	195,000	3·08
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126. The question of Railway communication with Assam has recently occupied the attention of the Government. At a recent meeting of the Indian Tea Association the Chairman (Mr. J. Keswick) said—"What we want for Assam is good communications; for good communications will do more to settle the labour question than anything else. The soil we know to be of the richest description, and with sufficient labour there is no limit to its productiveness."

106. The projected line from Naraingunge to Dacca and Mymensingh in 85 miles long. It is estimated to cost £800,000, or about £7,000 a mile, on the metre gauge. The line is now being located. It would be desirable that this line should be constructed, if only to open out the country about Mymensingh, but its main importance lies in the possibility of a further extension to Gauhati, a distance of about 100 miles from Mymensingh. This extension is being now reconnoitred. No official report on the results of the reconnaisance has as yet been received, but I am informed that the Engineer-in-Chief is of opinion that the route is impracticable, save at very inordinate expense.

107. An alternative project would be to make a line through the Cachar hills to Sibsagar. This alternative is supported by many high authorities. No reconnaissance has as yet been made of this route. In the meanwhile the Bengal Government has under consideration a project to make a Railway from Dandkandhy to Comilla and Chitagong, a distance of 125 miles. It is estimated that, on the metre gauge, the construction of this line would cost £812,500, or £6,500 a mile.

108. In the meanwhile, as it is obvious that some long while must yet elapse before Railway communication with Assam can be established, arrangements are being made with a Company to start a daily service of fast steamers up the Brahmaputra from Dhubri. These arrangements are now almost complete.

109. In the course of the year a concession was made to a Company to construct 76 miles of Railway in the most easterly portion of Assam, namely, from Dibrugarh to Sadia (32 miles), with a branch to Makum (26 miles). This proposal has been for a long while under consideration, and the negotiations were already far advanced, when, on the occasion of my last Financial Statement, I alluded to the desire of Government to enlist private enterprise in aid of Railway construction in India. The concessions granted to the Company were very liberal, and are not to be taken as an indication of what the Government would be prepared to concede in other cases.

110. Reconnaissance survey are being made with a view to considering the possibility of making a direct communication between the Central Provinces and the East Indian Railway system. Various overtures have been received from capitalists of respectability, including some Natives of India, which may perhaps eventually lead to the construction of this line. Until, however, the reports of the Engineer Officers who are now employed in reconnoitering are received, I am unable to say anything definite, either as to the route the line will eventually take, or as to the likelihood of any negotiations with a Company being conducted to a successful issue.

111. Simultaneously, reconnaissance is being made of the country between Raipore and Vizagapatam, with a view to judging of the possibility of connecting these points by Railway.

112. Negotiations are in progress with a view to the construction, through private agency, of a Railway from Bareilly to Ranibagh, a distance of 66 miles. The cost of this undertaking will be about £220,000.

113. A proposal has been received from a local Company to make a line from Baroon, on the river Sone, to Daltonguge. The length of this line is 56 miles, and the cost, on the metre gauge, is estimated at about £275,000, or £5,000 a mile. This project is now under the consideration of the Bengal Government. The information at present in the possession of Government is not of a nature to enable us to judge thoroughly of the advisability, or the reverse, of making the concessions which have been demanded.

114. Negotiations are pending between the Madras Government and a Company with a view to the construction of a line from Metapaliyam to Coonoor, a distance of 12 miles. The cost of this line is estimated at £132,000.

115. A short line is to be constructed from the Baidyanath Station on the East Indian Railway, to Deogurh and Rohinee, a distance of 6 miles. A very satisfactory feature in respect to this small undertaking is that it is to be constructed without any aid from Government except the grant of the land, and that the capital required (£25,000) has been locally subscribed.

116. There is also some prospect that a local Company will be formed in the Punjab to make a tramway from Rohtuk to Delhi, a distance of 43 miles.

117. It may be interesting that I should here state the sum of money which, up to the present time, has been laid out on Railways in India, together with the financial results which have ensued from their construction.

118. The total capital outlay on Railways in India up to the end of 1881-82 was £239,000,000, viz., £68,292,000 on Guaranteed lines, £31,852,000 on State lines, and £38,793,000 on the East Indian Railway.

119. The net charge to the State on account of the Guaranteed lines has been decreasing since 1872-73, in which year it reached its maximum figure, viz., £2,054,000. In 1881-82 it is estimated that the net charge will only be £115,000. In 1882-83 it is at present estimated that the net charge will be £261,000.

120. The net charge to the State on account of the State lines reached its maximum figure (£725,000) in 1879-80. In 1882-83 it is estimated at £206,000.

121. From 1879-80, when the East Indian Railway was taken over by the State, up to the end of 1882-83, it is estimated that this line will have yielded a net profit to Government of £4,133,000.

122. If the subject be considered as a whole, it may be said that the total cost of the Railways to India from their commencement up to the end of 1881-82 is paying more than 4 per cent., and £34,251,300 is paying less than 4 per cent.

(2) The East Indian Railway, on which £38,308,000 has been expended, is paying about 8 per cent.

(3) In respect to the State lines, £9,963,000 of the capital laid out up to the end of 1881-82 is paying more, and £230,552,000 is paying less than 4 per cent. It is to be borne in mind that this latter figure includes £12,563,000 for the Indus Valley and Punjab Northern Lines, which were avowedly constructed for strategical purposes, that many of the lines are scarcely finished, and that others have only very recently been opened to traffic.

VIII.—SUPPLY OF STORES TO GOVERNMENT.

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which any Government action can exercise an influence upon the important economic question to which the Famine Commissioners allude. This was pointed out by the Commissioners in their Report. At the same time Government can do something in the proposed direction, and what it can do, it ought to do and is desirous to do.

127. General orders have on previous occasions been issued to the effect that, wherever feasible, stores of Indian origin of manufacture should be substituted for imported goods. But the tendency of general orders is to be overlooked. When, therefore, a general order was issued last June prescribing that for the future every effort should be made to supply the wants of Government by the purchase in the local market of articles of *bona fide* local manufacture, it was deemed necessary, in order to ensure attention to the order, to follow it up by a specific prohibition in every case, in which this could reasonably be done, of the importation of stores. The prohibition could not, of course, be made absolute. It was necessarily limited to cases where the articles required could be obtained in quantities sufficient for requirements at prices not higher than, and of a quality not appreciably inferior to, the prices and quality of the imported goods for which they were to be substituted. Also, where an Indian-made article different from the imported article, but equally serviceable, was obtainable, orders were given that the former was to be preferred. Since last June the Financial Department has been actively employed in watching the operation of the orders given by the Government, and seeing that they are rigorously adhered to. The Military and Public Works Departments, which are the two largest consumers of stores, gave their adhesion to the policy under discussion, and have co-operated in carrying it into execution. The Local Governments and Administrations have also lent valuable assistance by insisting on a careful observance of the orders by the chiefs of the departments subordinate to them. I take this opportunity of thanking the heads of the various Departments concerned, as well as the Local Governments and Administrations, will continue to watch this subject carefully. Without their cordial co-operation and assistance it will be impossible to give effect to the policy of the Government. General orders, as I have already said, are of little avail. The question is essentially one of detail, and unless each indentor in England be carefully examined in detail, with a view to the exclusion of such articles as can be obtained locally, no considerable advance in the desired direction will be made.

128. It was considered that the most efficient and speedy way of ensuring the practical execution of the orders was to call for statement of the stores received by Departments from England during the two previous years, and to specify distinctly the stores entered in the lists which were not in future to be obtained elsewhere than in India. This has been done with every list of stores which has been received, and a similar process has been gone through with every current indent for stores received in the Financial Department. The work has been very laborious, and much credit is due to Mr. Connor, the Assistant Secretary in the Financial Department, for the manner in which it has been executed. The result so far is, briefly, that in the Civil Departments, stores, which had hitherto been imported to the annual value of about £80,000, will in future be obtained in India of Indian manufacture. The largest values are represented by cotton and woollen goods, but the list includes a great variety of other articles; for instance, agricultural and other implements, building materials, such as cement and fire bricks, chemicals, drugs, and medicines, earthenware, glass-ware, hardware, iron-ware in great detail, leather, liquors, oils, paints, soap, paper and stationery, printing materials, rope and twine, silk goods, scientific instruments, &c. The list indicates the great capacity of India as a manufacturing country. Capital and cheaper labour, necessary for the full development of this capacity, and it is hoped that this will be forthcoming if the prospect is held out of a continuous demand on the part of the State for all the articles which it requires. The Government has, accordingly, offered contracts for terms of years to anybody able to supply articles not now made in the country of sufficiently good quality and at reasonable prices. In some cases such offers have elicited answers which are encouraging. In others no reply has been made to the offers of the Government.

129. In addition to the total of £80,000 mentioned above, the Military Department has already substituted Indian goods to the value of £166,700 for articles hitherto imported; among the chief items being beer and woollen goods (blankets). Arrangements have also been made to manufacture in India, through the agency of private enterprise, a portion of the boots required for the Army, and it is hoped that this will be found able to supply the whole of the demand. The change is still in active progress in the Military Department, and in the course of another year or two it is hoped that the total amount of stores purchased in India will be increased.

130. The Public Works Department has not as yet been able to do much in the same direction. The requirements of that Department mainly consists of girders, rails, and other articles made of wrought iron. Unfortunately India cannot yet manufacture wrought steel, and it is feared that it is hoped that before long a commencement will be made. Great facilities exist for the manufacture of these articles in more than one province, and only wait for efficient private enterprise to take them up.

131. A reduction of about £250,000 out of the whole value of the Government stores imported into India is not much, but it is a good beginning. With the development of the woollen industry which has been started under favourable conditions at Cawnpore and Dhariwal, and other industries of the nature, and brewing, all of which are now thriving, there is good reason to hope that eventually a material impression will be made on the totals of the imports on account of the State.

132. Sufficient time has not yet elapsed for the effect of the orders which were recently issued to be seen on a general review of the imports. Indents which had been sent to England in 1880 or before, are now being complied with; reserve stores must be exhausted, and time must be given to local manufacturers, to complete their arrangements to make and deliver goods. I give, however, the following figures, in order to show the facts of the case as they now stand.

133. The total value of the stores imported on behalf of Government in 1879-80 was £1,421,000. In 1880-81 it was £2,·08,000. The increase in 1880-81 over 1879-80 is to a great extent apparent and not real, owing to the classification of stores for the Indian Railway, after it became the property of the State, as Government stores, whereas formerly they were classed in the trade accounts under general trade. A great quantity of material was also imported for the Frontier and other railways in this way. The increase was, in fact, almost entirely under this head. In the ten months of the current year, for which we have returns, the value of the imports has amounted to £1,806,000 as against £2,349,000 in 1880-81 and £1,070,000 in 1879-80. Of this sum of £1,806,000 £1,014,000 was for "Railway Plant and Rolling-stock," which cannot be obtained in India, as against £1,322,000 in 1880-81 and £322,000 in 1879-80 under the same head. Excluding this item, the figures for the three-years would stand thus:—

	£
1879-80	748,000
1880-81	1,027,000
1881-82	792,000

The value of imports, other than Railway material during the first ten months of 1881-82 is, therefore, £235,000 less than during the corresponding period of 1880-81, and £44,000 more than during the corresponding period of 1879-80. This can be learnt by comparisons of this sort. The only way to watch the development of the policy is to compare the total quantities of any particular article supplied to the State, and note the proportion in which those quantities have been obtained locally or imported from Europe.

134. In connection with the subject now under discussion I may mention that the question of jail manufactures is at present under the consideration of Government. A circular has been addressed to Local Governments with a view to ascertain exactly the precise nature of the articles which are sold either to the public or to Government, and, more especially the system which is adopted in calculating the selling prices of the articles. There can be little doubt that, in some instances at all events, articles manufactured at jails are sold at prices which preclude the possibility of fair competition. Moreover, it must in some places happen that one large jail can supply such articles sufficient to meet the local demand, so that, irrespective of price, local enterprise is in danger of being crushed out. If the question be considered from the purely financial and economic point of view it may, I think, be held that any diminution of the charge for jails thrown on Government is dearly bought at the expense of checking the growth of Native industries. The question, however, is not purely financial and economic. Behind it lies the far more difficult question of how prisoners can best be employed. I am not at present in a position to state the nature of the decisions at which the Government will ultimately arrive. All I can now say is that we recognise the importance of this difficult question, and that it will receive careful consideration.

IX.—THE OPIUM QUESTION.

135. The main financial and political feature of the year which is about to close is, that, whereas at its commencement we were at war, or at all events were still burthened with a heavy War Expenditure we are now at peace. With the advent of peace the Government has been able to turn its attention to questions of domestic policy. We have, during the course of the summer, passed under review the several branches of the Indian fiscal system, and I am now in a position to announce the decisions at which we have arrived in respect to several important points connected with that system. The first question to which I propose to allude is Opium.

136. It has been often stated that the Revenue which India derives from Opium is precarious. It will be desirable to examine to what extent this description is correct.

137. The general belief that the Opium Revenue is precarious, appears, to a great extent, to be based upon the violent fluctuations which in past years have taken place in the prices realised for Bengal Opium at the Calcutta sales. Sir John Strachey, in his recent work on the Finances of India (Chap. XIV), has shown that the facts of the case do not altogether warrant any such inference. The fluctuations of price in past years were to a great extent due to the fact that great variations took place in the number of chests of Opium offered annually for sale.

138. Nevertheless, the Opium Revenue is exposed to some dangers of an exceptional nature. Moreover, those dangers are somewhat more prominent at present than they have been in past years.

139. The policy of the Government for the last two years has been to offer 56,400 chests of Bengal Opium for sale annually. The Opium crop is precarious. To ensure a continuous supply of 56,400 chests a year, it is necessary to maintain a reserve, in order that the surplus of good years may be used to supply the deficiencies in bad years. The average annual production of "Opium fit for Export" Opium for sale by public auction, which is mostly exported to China,*—for the last twenty years, has been 30,154 chests. The crops of the years 1875-76 and 1876-77 were exceptionally good, producing respectively 68,031 and 67,167 chests of provision Opium. The result was that a strong reserve was constituted. It has, therefore, been possible for the last four years to offer a large number of chests for sale,† and in order to effect this object, it has been necessary to draw on the reserve, which, in consequence, has been steadily diminishing, as the following figures will show:—

	Chests in reserve.
1878	48,482
1879	31,622
1880	25,182
1881	21,752
Estimate for December 31st, 1882	15,084

140. This process of depletion cannot continue indefinitely. An exceptionally good crop may, indeed, again replenish the reserve. But we cannot rely on a fortuitous circumstance of this sort. An average crop, or, at all events, a succession of average crops, will oblige us to resort to one of two alternatives. We shall be forced either to increase the production, or to diminish the amount offered for sale.

141. The reports from the local authorities generally point to the conclusion that any considerable extention of cultivation, either in the Behar or the Benares Agency, is not to be anticipated. In order to maintain the existing cultivation it has recently bebome necessary to raise the price paid to the cultivators for crude Opium from Rs. 4-8 to Rs. 5 a seer. The increase which exists Opium will be required, either from India or elsewhere. Any serious attempt to check the evil must originate with the people themselves. The measure I suggest would affect Chinese Revenue, but would not reach the root of the mischief."

158. I turn now to the question of whether the Chinese Government is both able and willing to stop the use of Opium.

159. Numerous edicts, couched in the most peremptory terms, have been from time to time issued to prohibit the use of Opium and the cultivation of the poppy. In issuing these decrees, the Chinese Government may be credited with a certain amount of sincerity. Without doubt, the Emperor of China, his Ministers, and the most enlightened portion of the population of China, deplore the extensive use of Opium. They could afford the loss of Imperial Revenue consequent on the importation of foreign Opium,—if they could exercise any real control over the numberless corrupt officials who earn a livelihood from the use of the native drug,—if they thought it were possible to deal with a great social evil of this sort by legislation, and to coerce a large part of the population of a vast empire into a groove contrary to their inveterate habits and the current of their every-day life,—it is not improbable that they would gladly see the used of Opium abandoned. But, whatever be the views which the Chinese Ministers entertain on this question in the abstract, nothing is more certain than that they, equally with the Indian Government, would be embarrassed by the loss of Revenue which would be caused either by a cessation of the foreign trade in Opium, or by the suppression of the manufacture and sale of the drug in China. On rare occasions, when some specially energetic official may have produced a temporary effect, they have up to the present time never earnestly endeavoured to check the use of the drug; and that they recognise, both by word and deed, their complete inability to do so. A mass of evidence from the Consular reports might be adduced in support of these conclusions.

160. The question has been already frequently under the consideration of the Government of India. It was fully discussed in 1858, and again in 1894, when Sir Charles Trevelyan recorded his opinion in favour of a change of policy. Opium, he said, "is, in my opinion, the only exception to the general category of Government monopolies. It will be found, when the trial is made, that its abolition will be followed by immediate and effectual relief from throwing open of the India and China trade and the abolition of the Bengal salt monopoly." In other words, Sir Charles Trevelyan looked at the question

INTELLIGENCE

EVENING, MARCH 11.

½ in the quotation for Rupee Paper, London telegraphs the prices of stocks unalterdiscount, however, is quoted Bank minimum, which wards ease in the Money

re still quoted as before w Metal is reduced to 6½d. n Soft White or spot at 8-9 2 do. do. at 8-4 as steady, with sales in Spot prices as before and ivals are quoted :—

ause, Feb.-Mar., Capc. 5 15-32d. rch-Apr. do. ..... 5 15-32d. ril-May, Canal ..... 5 13-16d.

had been 91,000 bales, of 84,000 bales, which, with brings their total up to orts of the week had been bales, so that the stock is t week. The total visible 000 bales more than at this ible supply of Surats is now last year; for that for other less. The statistical posiis as follows, compared with

	1881-82.	1880-81.
at date....	7,34,000	7,29,000
....	72,000	39,000
kinds....	31,70,000	30,70,000
....	6,02,000	3,37,000
....	56,000	45,000
....	6 5-8	6 3-16
....	4 5-16	4 5-8

eck's receipts are only 8,000 bales last year, and te of the present crop are nd last season. The restock in the United States :—

ptember ..	39,09,000	47,85,000
nuin	15,05,000	19,25,000
.....	8,61,000	11,32,000
.....	10,20,000	9,05,000

ain very strong, and a fair otations, which now are :— Good Oomras, Rs. 200 ; F. ; Fine Dholleras, Rs. 210 ; ; F. G. F. Oomras, Rs. 193 ;

been done in Linseed during d prices are now a shade

e same to-day. Telegraphic and the rate on Paris is e now quote :—

mand	3 months'	4 months'
3 3-16d.	1s. 8 7-16d.	1s. 8¼d.
e' sight.	6 months' sight.	
17-32d.	1s. 8¼d.	
9-16d.	1s. 8 25-32d.	
	219	

is firm at 101½ for 4 and

r generally is quiet but ration in prices. Owing to en much "bearing" of the , which, after many fluctuaose at Rs. 670.

es Burmah Company have and Treacher and Company

ket is quiet but steady, and nt rate for Cotton to Liverling ships *viâ* Cape there is 43s. 9d., and the Annie J. further 2,000 bales at that

AND STOCK LISTS.

N K S.

ees.	Am't.	Paid up.	Last Dividend.	Cash Later.
	Rs.	Rs.		Rs.
,000	500	all	5p. ct.	767½
,000	500	all	10 do.	810
,000	500	all	5 do.	90
	&	&		
,000	10	all	3 do.	120
,320	25	12½	2 do.	103

COMPANIES.

,.	620	218-3-0	5 p. ct	320 xd
,.	620	130-11-6	do	26
,.	620	65-7-3	do	72
,.	620	21-13-1	do	22
,.	4100	1,000	do	1,040
,.	618	196-5-15	do	315

COMPANIES.

,500	150	150	100	*13
,750	2,000	2,000	..	21
,000	3,000	2,925	Rs. 80	810
,000	1,400	1,400	Rs. 5	215

distribution.

OF BENGAL.

statement of the affairs of the the week ending 7th March, for the 28th February :—

28th Feb.			7th March.		
Rs.	A.	P.	Rs.	A.	P.
2,00,00,000	0	0	2,00,00,000	0	0
30,11,966	4	4	30,11,966	4	4
2,45,21,510	7	3	2,36,74,824	8	8
2,50,26,606	4	4	2,41,00,761	8	3
5,39,377	7	0	4,97,510	1	4
10,04,447	6	2	10,17,820	8	0
7,41,06,907	13	1	7,33,02,823	14	7

Rs.	A.	P.	Rs.	A.	P.
73,12,200	14	0	67,55,284	2	0
10,06,665	0	0	10,06,665	0	0
70,81,822	11	9	73,91,911	13	7
2,47,005	15	6	80,94,838	15	10
2,25,53,998	2	8	2,16,81,547	9	4
7,19,357	7	6	7,72,207	3	5
6,24,204	2	9	6,29,304	11	10
11,69,388	3	9	11,86,696	0	8
8,182	5	0	7,882	11	0
1,00,642	7	8	1,70,133	7	7
70,08,315	1	7	60,99,202	12	7
1,85,84,775	4	11	1,62,06,598	6	9
7,41,06,907	13	1	7,33,02,882	14	7

INTELLIGENCE.

, 1,150 tons, Captain J. McRae; ant for Chittagong in ballastrman, 850 tons Captain J. 8th instant for Portsaid, with

, 1,015 tons, Captain W. C. 11th instant for Coconada in

ool, 1,131 tons, Captain J. W. he 11th instant for Akyab in

y, 1,083 tons, Captain H. S. 11th instant for Liverpool,

0 tons, Captain E. C. Raffin, st and Cutch, with a general engers.

steamer Canara, 1,229 tons, alled on the 11th instant for a general cargo.

07 tons, Captain J. Potter, nt for Genoa and Naples,

e, 3,238 tons, Captain A. D. in harbour on the 10th inst. eb.) brought the following and spirits, 10 cases champ0 packages bolts, 201 casks , 1,644 bundles nail rod iron, bars and 533 bundles iron, 1 kegs nails, 228 packages ns linseed oil, 48 packages lassware, 100 cases brass, cases soap, 30 cases champ1 cases whiskey, 9 cases lware, 12 packages mill , 54 cases confectionery, kages bottles, 16,882 cakes ling, 29 bales papers, 39 egiass, 250 cases copper, dles, 15 packages chimny, s cases tobacco, 232 boxes e geneva, 5 cases clocks, s wool, 22 packages empty 0 bales straw boards, and ndise. The vessel is conk, Nixon and Co.

eamer Hispania, 1,243 tons, ved in harbour on the 10th (8th Feb.), with the follow- Rodgers, Mr. Stewart, Mr. . B. Franks, Mr. Jardine, k, Surg. Major Mckenzie, Wood infant and ayah, Mr. es, Miss H. Holmes, and ought the following cargo :— ls, 283 bales twist, 66 cases cases copper, 3,825 bundles eets, 1,081 packages steel, twine, 4 cases whiskey, uric acid, 175 cases s and 300 bars iron, ckages springs, 38 re, 85 packages shots, 6 cases es whiting, ets, 1,081 packages buckets, gs nails, 50 cases as, 21 , 12

INTELLIGENCE.

ARRIVALS.

Mar.	Vessels.	Commander.	From.
10	Hispania (s)	Laird	Liverpool. Feb. 8.
11	Thibet (s).....	Reeves	Shanghai, Feb. 16.
	Rhodora (s)	Gammon....	Cardiff, Feb. 4.
12	Rydal Hall (s) ...	Lloyd	Liverpool, Feb. 12.

DEPARTURES.

Mar.	Vessels.	Commander.	Destinations.
11	Calder (s).....	Dixon	Persian Gulf.
	John David (s)	Whitburn	Antwerp.
	Oorun (s)	Baker	Coast and Cutch.
	Canara (s)	Sharp	Coast and Cochin.
	Tuscany (s).....	Gough	Liverpool.
	Perim (s)	Smith	Coconada.
	Hartlepool (s)	Strangham ..	Akyab.
	Uzar (s).....	Porter	Genoa & Naples.
	Spearman (s).....	Wright	Port Said.
	Acacia(s).....	McKal	Chittacong.
12	Pearl (s)	Raffin	Coast and Cutch.

The following vessels were entered for loading on Saturday last :—
Steamer France, to Liverpool.
Steamer King Arthur, to Persian Gulf.
Steamer Hispania, to Liverpool.

CALCUTTA.

ARRIVALS.

Mar.
7 Rajpootana (s)..... Lewis ..... Singapore, Feb. 16.
Shahzada (s)..... Budd ..... Penang, Jan. 27.
Star of Bengal.... Smyth ..... London, Nov. 7.
Strathesk ..... Grosart ..... Liverpool, Nov. 10.
Oliver Madeleine. Roux ..... Mauritius, Jan. 21.

DEPARTURES.

March 7.—Steamer Shahjehan.

MADRAS.

ARRIVAL.

Mar.
10 Himalaya (s)..... ..... Rangoon.

DEPARTURE.

March
10 M. Northcote (s)... ..... Tuticorin.

DILY IMPORTS.—MARCH 11.

FROM LIVERPOOL.

Thessaly (s)—208 bundles hoop iron, Abdool Hoosein Heptoola and Co.
Inchctutha (s)—175 kegs iron nails, Rujubally Jewabhoy.
Hartlepool (s)—2 casks whiskey 24 cases champagne and 4 cases still hocks, Grindlay Groom and Co; 25 drums linseed oil, Ebramjee Sullamanjee; 71 cases glassware, Soomar Bhima.

FROM LONDON.

Twilight—15 cases old tom, Dhunjeebhoy Cowasjee.
Perim (s)—290 kegs red lead, Sullabhoy Tyebjee and Co; 5 barrels portland cement, Joseph Soares.
Lady Dalhousie (s)—50 cases geneva, Sorabjee Cowasjee.
Indus (s)—3 cases old brandy, H. Gin; 3 cases provisions 6 cases cheese 6 cases bacon and 1 case biscuits, Bolton and Co.
Khiva (s)—7 cases champagne 2 cases claret 1 case still hock and 1 case sherry, Remington and Co.

FORM MARSEILLES.

Singapore (s)—10 cases brandy, Dhunjeebhoy Cowasjee.

FROM BORDEAUX.

Sumatra (s)—15 cases brandy, Dhunjeebhoy Cowasjee.

DAILY EXPORTS.—MARCH 11.

FOR LIVERPOOL.

Khinjee Oodhowjee—100 bales cotton, Gaddum and Co.
Parthia—750 cwts myrabolams, Jaitha Purshotum; 250 bales cotton, Wallace and Co.
Citadale—1,000 bales cotton, Sigg-Sulzer and Co; 200 cwts bones, Peerbhoy Damjee.
Marana (s)—200 bales cotton, Killick Nixon and Co; 200 bales cotton, Keswojee Nasjee; 371 cwts linseed, William Bell and Co; 945 cwts wheat, Gangjee Nurput.
Athabasca (s)—300 bales cotton, Gaddum and Co; 450 cwts linseed, L. Singer and Co.
Plessey (s)—3,693 cwts linseed, Versee Dewsee; 120 bales cotton, Krishnajee Ragewjee; 125 bales wool, Goculdass Toolseedass.
St. Dunstan (s)—850 bales cotton, Gaddum and Co; 38 bales wool, Gordhundass Toolseedass; 2,098 cwts linseed, Ralli Brothers; 78 bales cotton and 53 bales wool, Dewjee Bhanjee.
St. Columbia (s)—165 cwts bones Peerbhoy Damjee; 200 bales cotton, Ritchie Steuart and Co; 61 bales cotton, Pelly and Co; 1,000 cwts wheat, Lalljee Poonsee and Co.
Shaikh (s)—135 bales cotton, Hurjewan Narotum and Co; 325 cwts myrabolams, Goculdas Jaithanee; 100 bales cotton, Mooljee Jewraj and Co.
Hispania (s)—121 cwts coir yarn, Jeewandass Vulubdass; 56 cwts coir yarn, James Scott and Co; 23 6½ cwts myrabolams, Remington and Co; 750 cwts linseed, Tha. H. Moore and Co; 500 bales cotton, Wallace and Co.

FOR LONDON.

Bellingham (s)—50 cwts coir yarn, Dewar and Co.
Rotherfield—1,018 cwts linseed, Ralli Brothers.
Gleadowe (s)—150 cwts turmeric, D. P. Ratha and Co; 4,002 cwts linseed, Remington and Co; 32 bales cotton, Rehmbhoy Hussoolbhoy; 759 lbs cardamoms, Ramchunder Babuljee; 200 cwts Sandal-wood, Premjee Mathooradass; 200 bales cotton, Sigg-Sulzer and Co.
Lady Dalhousie (s)—127½ cwts olibanum, Cassom Soomar; 111 cwts horns, Goolam Hoosein Mooljee; 200 cwts coir yarn, Runchordas Khatsey.

FOR UNITED KINGDOM.

Argosy (s)—17000½ cwts linseed, Wallace and Co.

FOR PORT SAID.

Spearman (s)—2,250 cwts graundnuts and 6,000 cwts linseed, E. Spinner and Co.
Thessaly (s)—9,000 cwts linseed, Volkart Brothers.

FOR DUNKIRK.

Woodhorn (s)—10,250 cwts linseed Sigg-Sulzer and Co.

FOR ANTWERP.

Florence (s)—815½ cwts wheat, Volkart Brothers.
Mourino (s)—600 bales cotton, Gaddum and Co.

FOR TRIESTE.

Dallom Tower (s)—1,100 bales cotton, Geo. Lockhart and Co; 100 bales cotton, F. Sauq et and Co; 500 bales cotton, Sigg-Sulzer and Co; 220 bales cotton, Harvey and Sabapathy.

FOR VENICE.

Dallam Tower (s)—168 cwts castor seed, Narrandass Annundjee; 50 bales cotton, Sigg-Sulzer and Co.

FOR GENOA.

Lord Eslington (s)—4,000 cwts gingellyseed and 4,000 bales cotton, A. Blascheck and Co.
Bellingham (s)—100 bales cotton and 750 cwts gingellyseed, R. Lupi and Co.

FOR MARSEILLES.

Bellingham (s)—1,000 cwts wheat, Ralli Brothers; 150 bales cotton, Peel Cassels and Co.
Spearman (s)—5,000 cwts wheat and 214 cwts gingellyseed, Ralli Brothers.
Darien (s)—1,324½ cwts gingellyseed, Ralli Brothers; 325 bales cotton, Geo. Lockhart and Co.

FOR HONGKONG.

Avoca (s)—35 bales cotton, Vulubdass Manchund; 84 bales twist and 101 bales cotton, Tata and Co; 150 bales cotton, Jairazbhoy Peerbhoy.

HIGH COURT.—MARCH 13.

(Before the Hon. Sir CHARLES SARGENT.)
Suits for hearing and final disposal.
Long Causes.

616-79—Jefferson, B. and D.—Ashabai and another vs Hajee Tyeb Hajee Rahimtoola and others—Macfarlane and E. and Payne and G.—Part heard.
57-81—Tobin and R.—The Land Mortgage Bank vs Ahmedbhoy Hubbhoy and another—Jefferson, B. and D.

(Before the Hon'ble Mr. Justice BAYLEY.)
Suit for hearing and final disposal.
Long Cause.

446-80—J. C. Cama—Thackersey Jaitha vs Trickumjee Veljee and others—J. B. and D., P. and G., and J. Macfarlane.—Part heard.

(Before the Hon'ble Mr. Justice PINHEY.)

Such of the following New Long Causes fixed for to-day which either party has informed the Prothonotary or the Deputy Registrar will be defended, will not be called on until any consent decree, and undefended suits in the list are disposed off. Defended suits will stand over and taken in their order.

Suits for hearing and final disposal.
New Long Causes.

31-81—M. H. Khan—Himan Gunesh and others vs Jaina Natha and others—Janardhan H.
36-82—Payne and G—Gordhundas Ludha vs Khimjee Ludha—Skipsey and W.
Long Causes.

507-80—Shapurjee and T—Ragunandlal Chiranjilal and others vs Joharimul and others—Hore, C. and B.
493-80—Shapurjee and T—Chatterbhooj Khimjee and others vs Cassibai—Hearn C. and L.
563-80—Smith and F. L. A—Wallace and other vs Ahmed bin Essa Khalifa—Macfarlane and E.
208-81—In person—Cullian Govind vs Ramchundra Sewjee and others—In person.
48-81—Jefferson, B. and D—Amirudin Abdool Latiff vs Hawabebee and others—M. M. Munshi.
471-80—M. M. Munshi—Ramji Ballaice vs Thucker Purshotum Kullianjee—H. Bicknell.

MILITARY INTELLIGENCE.

ARRIVALS.—March 10.

Daveton, Major, R. E., on duty, from Lahore.
Mayne, Capt., Govr.'s Body Guard, on duty.
Bennet, Capt., Depy. Asst. Comsy. Genl., from leave, from England.
Mackenzie, Surgn.-Major, from leave, from England.

MARCH 11.

Harvey, Surgn.-Major, on leave, from Kirkee.

DEPARTURES.—March 10.

Harrison, Lieut., 4th Rifles, on leave, to Poona.

MARCH 11.

Stock, Major, 10th Bombay N. L. I., from leave, to Surat.
Sievwright, Capt., 3rd Bombay N. L. I., from leave, to Belgaum.

BOMBAY VOLUNTEER RIFLE CORPS.

REGIMENTAL ORDERS

By Lt.-Col. Comdt. W. S. HEWETT, B. V. R. C.

Bombay, March 13.

Members are reminded that the class-firing of the Corps will cease on the 31st March inst. It is, therefore, requested that all members who have not yet completed their class-firing will do so as early as possible, as the Captitation Grant cannot be drawn for any members who has not completed his class-firing on the above date. The range will be open for class firing every day during the month (Wednesday 15th instant excepted) from this date.

The Regiment will parade under the Commandant on Wednesday the 15th inst. in front of the Gymkhana. Fall in at 6-30 a. m. sharp. (Madras time) 20 rounds of blank ammunition to be issued per rifle, and all ball ammunition removed from the pouches before coming on parade. Not having been able to have our usual Saturday's parades, for the last two weeks on account of the Gymkhana sports, the Commandant trusts that all members will make an effort to be present at this the last parade before the inspection of the corps by His Excellency the Commander-in-Chief on Saturday 18th inst., and the annual inspection on the 25th inst.

By order,
A. W. PROUDFOOT,
Capt. and adjt. B. V. R. C.

BOMBAY ARMY ORDERS.

...tant-General's Office, Head-quarters,
Poona, 10th March, 1882.

... is pleased to make the following

...—Surgn. F. Burness to officiate in ... vice Surgn. Earle appointed to ...rge of 26th N. I.
...rgn. J. W. T. Anderson, to ... charge vice Surgn. Major ...urlough.
... J. H. Earle, (Offg. in ...) to the medical charge ...ter appointed Civil
...on, to officiate in ...Keith, appointed
...d officer has
...nd N. I.)

Capt. H. C. Hogg, 2nd Squdn. Comdr., 3d Sind Horse, is attached to the 3rd Light Cavalry.

The Gallant behaviour of Lieuts. E. A., Waller, and G. T. Jones, R. E., on the 12th Aug. 1880 while serving in the Garrison of Kandahar during the investment of that place by the Afghan Army under Ayoub Khan having been brought to the notice of the Field Marshal C.-in-C. His Royal Highness, has requested that these officers may be informed of his very high appreciation of their service of which special record has been made at the Horse Guards.

Capt. W. W. Robinson, R. E., whose tour of Indian service will expire in April next will proceed to England, at the public expense in H. M.'s Troopship, "Malabar" sailing from Bombay on 6th April and report himself on arrival to the Depy. Adjt.-Genl. Royal Engrs. Horse Guards.

The undermentioned officers returned to duty by permission of the Secy. of State for India on the dates specified :—

Col. P. H. Le Geyt., S. C., Political Supt. Palanpore—7th March, 1882.
Lieut. W. C. Aslett S. C., Qr.-Mr. 1st N. I., 28th Feb. 1882.

The appointment of Lieut. D. S. Somerville 2nd Battn. North Staffordshire Regt. to the comd. of Ghirzee Sanitarium notified in G. O. C. No. 63 dated 3rd Feb., 1882 had effect from 21st. Jan. and not as therein stated.

The undermentioned officers and Warrant officer have leave of obsence :

Royal Artillery (c-2)—Lieut. G. B. Smith, from 20th March to 18th May 1882 on private affairs.
Worcestirshire Regt. (1st Battn.) Capt. and Bt.-Major H. G. Mac Gregor, to remain in England from 27th Jan. to 27th May, 1882 on private affairs.
Lieut. W. A. Watson, to proceed to Bombay from 10th March 1882 to 20th April 1882 on private affairs.
27th Regt. N. I.—Maior S. Carter, to remain at Kurrachee from 16th Feb. to 1st March 1882 on medical certificate in extension.
Ordnance Dept.—Sub-Con. John Garner to Purandhur for three months from date of departure on medical certificate.

On the recommendation of Medical Boards the undermentioned officers are granted leave to the port of embarkation for 30 days from date of availing themselves of it, and thence to England for 6 months from date of embarkation :—

Worcestershire Regt. (2d Battn.)—Lieut. C. H. Dawson; unfit for duty with Troops.
Army Medical Dept.—Surgeons P. H. Fox and P. J. Dempsey, unfit for duty with Troops.

BENGAL GOVERNMENT ORDERS.

(*Calcutta Gazette*, Mar. 8.)

Mr. C. J. O'Donnell, C. S., reported his departure from India, on furlough, on 2nd Feb.

Maj. W. L. Samuells, Asst. Comr., in charge of the Girid. Dvn. of the Hazaribagh Dist., is vested with powers o. a. Coir under Act. X. of 180 in that Divn.

Mr. H. Thompson, Depy. Magte. and Depy. Colr., Julpigoree, leave for six months, from 15th March.

The services of Insprs W. Green and A. M. Story, Bengal Police, are permanently placed at the disposal of the Madras Govt. for employment in the Madras Salt. Dept.

Mr. H. N. Harris, Offg. Dist. Supdt. of Police, Cuttack, to be Dist Supdt. of Police. Lohardugga.

Mr. W. Campbell, Dist. Supdt. of Police, Gurjat, Mehals, Cuttack, is transfrd to Singbhoom.

Mr. P. A. Sandilands, Asst. Supdt. of Police, Mungpore, is transferred to Gurjat Mehals in Cuttack.

Mr. R. F. Guise, Asst. Supdt. of Police, Dinagepore, is transferredto Cuttack, and to have charge of the Gurjat Mehals Police.

Mr. H. S. Schurr, Asst. Supdt. of Police, is posted to Serampore in the dist. of Hooghly, on being relieved of his present apptmt as Offg. Dist. Supdt. of Police, Singbhoom. Mr. Schurr is also to act in the first grade of Asst. Supdt. of Police.

The Rev. G. T. Dennis, proceeded his departure from India, on furlough, on 3rd Feb.

Mr. J. A. Martin, Profr., Krishnaghur College, to act as Principal of that College, during the absence of Mr. G. A. Stack.

Surgn. A. Barclay, Offg. Second Resdt. Surgn., Presy. Genl. Hosptl, is confirmed in that apptmt. vice Surgn. C. H. Joubert.

Surgn. A. Barclay, Second Resdt. Surgn. Presdy Genl. Hosptl., to act as Profr. of Physiology in the Medl. College, Calcutta, during the absence of Surgn.-Major D. D. Cunningham.

Surgn. G. F. A. Harris, Offg. Civil Surgn. Backergunge, to act as Second Resdt. Surgn. Pesdy. Genl. Hospl. during the absence of Depy. Surgn. A. Barclay.

Surgn. E. S. Brander, Offg. Supdt. of Vaccination, Ranchee Circle, to act as Civil Surgn. of Nuddea, during the absence, on deputation, of Surgn. Major E. A. Birch.

Surg. P. A. Weir, Offg. Principal Asst. to the Opium Agentt., Benares, to be Supdt. of Vaccination, Ranchee Circle.

Surgn. Weir, is also apptd. to be ex-officio Depy. Santy. Comr. of the Ranchee Circle.

Mr. J. D. Maclean, Colr. of Customs, Calcutta, has been granted by H. M.'s Secy. of State for India an extension of furlough for nine months.

Mr. W. A. C. Beadon, Offg. Supdt. of the Central Jail, Midnapore, leave for one month, from 8th inst.

Mr. C. H. C. Sevenoks, Asst. Supdt., of Jails, Bhagulpore to act as Supdt. of the Central Jail, Midnapore, during absence of Mr. W. A. C. Beadon.

The Hon'ble E. Prestage, under sect. 15, Act (B. C.) of 1870, to act as a Consr. for making improvements in the Port of Calcutta, during the absence of Mr. R. State.

Mr. H. Millett, First Judge of the Court of Small Causes, Calcutta, who reported his return from furlough on 31st Jan. last, is allowed subsidiary leave from that date to 7th Feb.,

Mr. G. J. R. Lessen, the Engr., Third Grade, Cossye Divn; is granted furlough for one year from 17th April.

The service of Maj. W. A. J. Wallace, R.E., Manager, N. B. S. Railway, are placed temply at the disposal of the Govt. of India, P. W. D., from forenoon of 15th Feb.

Mr. R. E. Carter, Asst. Engr., Second Grade, is transferred in the interests of the public service from the Nuddea Rivers to the Cossye Divn.

Mr. T. M. L. Thompson, Asst. Engr., First Grade, reported his return from furlough on forenoon of 6th inst., and is posted to the same Circle.

Mr. C. A. Mills, Exe Engr. Fourth Grade, tempy rank, is transferred in the interest of the public service from First to the Fourth Calcutta Divn.

Sarg-Major J. H. Thornton made over charge of the Shahabad Jail to Surg. N. J. Halpin in forenoon of 27th Feb. 1882.

SURGEON DENTIST,
DR. C. F. KHORY
(LICENTIATE OF DENTAL SURGERY OF THE ROYAL COLLEGE OF SURGEONS OF ENGLAND, 1873),
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Opposite the Floral Fountain, next to *Bombay Gazette* Office

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By order,
PETER PETERSON, M.A.,
University Registrar.

Bombay, 18th February, 1882.

DOMESTIC OCCURRENCES.

THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

MANOLESCU—March 12th, at Fort, Bombay, the wife of Mr. J. Manoiescu, of a daughter.

OTHER PRESIDENCIES.

BIRTHS.

BRIGHT—March 6th, at Ferozepore, Mrs. William Bright, of a son.
CHAMARETTE—March 8th, at Sitapur (Oudh), the wife of Fred. H. Chamarette, Postal Department, of a son.
FARWELL—February 18th, at Thayetmyo, the wife of Major Farwell, S. P. M., 1st Essex Regiment, of a son.
FERGUSON—March 5th, at Mooltan, the wife of Surgeon-Major J. Ferguson, A. M. D., of a son.
QUINN—March 5th, at Chupra, the wife of C. C. Quinn, Bengal Civil Service, of a daughter.
STEWART—March 1st, at St. Thomas' Mount, at the residence of her father, Mr. M. Netscher, the wife of Charles E. Stewart, Salt Department, of a son.
WHYTE—At Babisole, near Ranegunge, the wife of Mr. F. D. Whyte, of a daughter.

MARRIAGES.

BRADFORD—SEARLE—March 4th, at Campbellpore, by the Rev. Mr. Swinnerton, James Henry Bradford, Farrier Sergeant 6-8 R. A., to Miss Ada Jane Searle, daughter of Mr. Henry Searle, Worthing.
KENSINGTON—STUART—March 9th, at Madras, Captain Charles H. M. Kensington, R. E. to Caroline M. Stuart, eldest daughter of Colonel H. T. Stuart, M. S. C., Commandant 40th M. N. I.

DEATHS.

ARTHUR—March 7th, at Morar, Captain Charles William Augustus Arthur, 1st Battalion York and Lancaster Regiment, aged 30 years.
EATON—March 7th, at Madras, Captain D. Eaton, aged 61.
LESTER—March 4th, at Kurrachee, Charlotte Lester, daughter of Mrs. C. Lester, Dalhousie, aged 17 years.

NOTICES TO CORRESPONDENTS.

"INSPECTOR." "SENEX," and "BONA FIDE."—Received.

The Bombay Gazette

MONDAY, MARCH 13, 1882.

THE Financial Statement of this year deals with so many, so varied, and such important interests, it announces such startling changes not only of finance, but of administration, that it is easy to understand that a telegraphic summary, however full, could give but a faint idea of its importance. If in a portion of the new measures to be adopted India's interests are subordinated to those of Manchester, the great law of compensation is put into force; for we are told "the admission of Europeans to the general uncovenanted service has been forbidden, and they will gradually disappear from its ranks." India will not be permitted to enjoy longer a source of revenue particularly suited to her habits and her prejudices, and a very small class of her people, numbering only 228,000, will be made to supply the revenue thus sacrificed, and that too by a system of taxation "the inconsistencies and defects of which are glaring, and many of them unquestionably quite remediable;" but on the other hand, India is to have the satisfaction of gradually casting out from employ the 1,197 Europeans who now have positions in the uncovenanted civil service. India is to be administered for the English,—of Lancahire that is to say,—but this is to be done by natives. There is, however, one consideration which will largely reduce the satisfaction thus engendered; this is that while the import duties can never be reimposed, any future Government—and unfortunately too often a change of policy follows a change of Government—can in turn oust the native and again admit the European to the services. The question dealt with next to that of the services is that of decentralisation, a subject which has lately received a good deal of public attention, and in regard to which the action of Government has been supported by a unanimous approval. In the matter of the supply of stores to Government, Lord Ripon's Government have not been able to do much, but the little done is in the right direction, and Major Baring points out the difficulties in the way of the practical execution of the general orders of Government, that stores of Indian manufacture should be used instead of imported goods, and the measures taken to overcome those difficulties. The question of opium is dealt with as an economical problem, and also as a social, historical, and political question. A thorough sifting of the whole subject was necessary, in order to meet the action of the large and influential section of people at home who on sentimental grounds are attacking one of the most important sources of Indian revenue. The question of the salt duty is discussed impartially, and the comparatively heavy burden thrown upon this part of India by the late changes is admitted; the defence made is that it is done in obedience to the axiom of the greater good of the greater number. There would have been little need for a defence of the policy of reducing the price of salt, except that there is no tax more popular among the natives. At least that might be inferred from the fact that the only opponents of this action of Government were the native members of the Supreme Legislative Council. The customs duties and the license-tax have of course claimed a good deal of attention in the Statement. The issue of Stock Notes is explained both as to the purposes of Government and the details of the scheme. The subject of public works gets but a small share of this year's Statement; but it must be remembered that it received full attention at the hands of Major Baring last year. While the number of miles of railway actually under construction continues very small for a country of the extent of India, the various projects referred to by the Finance Minister lead us to hope that a larger development of railway communication may soon be effected. But these subjects to which we have now briefly referred must claim careful consideration at our hands another time.

Two questions are in every one's mind at the present moment: (1) How is it that the finances of India have suddenly become so prosperous? And (2) will the prosperity be permanent? The surprise which the very favourable position of the finances at the present time occasions is partly owing to a misconception of the normal state of the Indian finances. We have spent much in past years on famines, wars, and public works, thus gradually increasing the total amount of our debt, and this, together with the relative position of our exports and imports, has been so misrepresented by sensational writers at home, that there is a very erroneous idea prevalent that India has not been able to pay her way. Nothing could be more incorrect. The fact is that between 1873 and 1878 India expended £14,230,000 on famines; when this expenditure ceased then the Afghan war expenditure began, which absorbed in four years, including military railways, £21,611,000. Excluding these, we have had a surplus every year excepting in 1876-77—surpluses which amounted to over £3,000,000 in 1878-79 and to over £5,000,000 in each of the two following years. While, therefore, certain fiscal changes have tended to improve the financial position, and while extended railway communication and the reaction from the depression of the famine years have also tended to increase the general prosperity, the main cause of the present propitious state of the finances is the cessation of abnormal causes of expenditure. Not only this, but we have every year spent out of revenue on productive public works, an expense which ought to have been met from loans. Again, our railways have hitherto brought a yearly charge upon us, while now they yield a surplus. The present satisfactory position of Indian finance is therefore not due to any sudden abnormal increase of revenue, nor to any corresponding diminution of ordinary expenditure, but simply to the fact that there has been no famine to drain our resources, and no war to swallow our legitimate surplus. There is no credit due or claimed for improved financial administration as regards the prosperous condition of the finances; indeed, Major Baring says frankly, "so far as the flourishing condition of the finances, which the figures I have given above indicate, results from financial administration, the credit is due not to the present Government, but to its predecessors."

The answer to our second question follows naturally from the above, that we can fairly anticipate that the prosperous condition of our finances will be, with the reservation necessary for everything human, permanent. The Imperial finances must of course feel the effects of the ups and downs of trade, but the general extension of railway communication makes the Government more impervious to effects caused by the local fluctuations in trade. We must anticipate famines, and we cannot expect to be altogether free from wars. Then as to famines, we have now a real insurance fund which, though insufficient to protect us against severe loss if a severe famine should recur at once, would still be of vast assistance now, and which promises in time to be a real security against any such loss of money and of life as has been experienced during the past ten years. Again, the reduction in the salt duties may not unreasonably be expected to soon recuperate the first loss of revenue by increased consumption; and this last will be an increased source of revenue to our railways. Further, the abolition of the import duties, though to be deplored as a matter of principle, may fairly be expected to give considerably increased railway receipts. Already from being an annual drain on the revenue, our railways have become, taken as a whole, a source of revenue, and to what enlarged extent they may in future help the finances of the country it would be impossible now, in their comparative infancy, to predict. All the other sources of revenue, too, look promising, more likely, in fact,

(Continued from page 3.)

larger sources of Revenue (*i.e.*, the Cotton Duties) are removed."

214. The tariff of 1875 was complete in itself for the purposes for which it was designed, but the practical declaration on March 18, 1878, that a duty was indefensible if it either was *at all* protective or did not yield a sum absolutely as well as relatively large, introduced two disruptive forces into a machine not constructed to meet them, and necessarily shattered it.

215. The effect of applying the protective objection is well illustrated by the following extract from the speech of Sir William Muir (then Financial Member of Council) on the Tariff Bill, when before the Legislative Council on August 5, 1875:—"If Honourable Members," he said, "will cast their eye down the import schedule, they will find hardly any article which, in consequence of the vast area and varying conditions of our soil and climate, cannot be more or less produced in some part of our dominions." Apparel of many kinds, hardware, jewellery, innumerable manufactures of metal, provisions and stores of many kinds, spices, sugar, tea, tobacco, with raw silk and fabrics of silk and wool are all made in India, some to a large extent, and every import duty on them is protective. On what principal, again, are silks and woollen goods, or goods having cotton mixed with silk or wool, to be denied the exemption accorded to cotton goods? "The duty on *Woollen Fabrics*," the Calcutta Trades Association rightly argues, "must, if only for the sake of consistency, follow the cotton duties."

216. The effect of applying to individual dutiable items the objection of small receipts is equally destructive. Under the tariff before 1878, the heads fitted into each other, so that articles of the same general nature were taxed under one designation or another, and disputes were avoided. But the the exemption of twenty-seven main heads on March 18, 1878, introduced endless confusion and inconsistency, since certain heads were freed which were really parts of, or connected with, others left dutiable. Thus, the freed head of "Chemical products and preparations" overlaps the dutiable one of "Drugs and Medicines." "Seeds" are in some cases also "Spices," "Drugs," or "Provisions," while both "Oils" and "Fruits" overlap "Provisions," the first-named articles in each case being alone exempt. "Oils" also overlap "Drugs" and "Perfumery." A carriage may be imported duty-free, but all the principal materials for building one in India are dutiable. The glass panels of a sideboard and the plates of a mirror are dutiable as "Glass," but the woodwork of the one and the gilt frame of the other are exempt as "Furniture." Manufactures of leather are free, but a leather portmanteau is dutiable because it is fitted with a metal lock. Spades are classed as agricultural implements and are thus exempted from duty, but shovels are dutiable. A garden engine is free, but a syringe, used for exactly the same purpose, is dutiable. Again, there are many heads still dutiable which seem to have just as good claims to exemption, whether in respect of yielding little duty, or on their own merits, as those which were exempted in 1878. Stationery, for instance, paid only £5,350 in 1880-81, of which the chief part came from schoolboys' slates. In the same year shells and cowries paid £1,102, corks £1,600, gums £3,237, and paints £8,840.

217. Another objection to some of these duties is, that raw materials of industry and articles contributing to production are taxed. Dyes, ivory, paints, colours and painters' materials, and, above all, unwrought metals, are illustrations of this objection.

218. Nor are these the only objections to the existing tariff. Many practical difficulties arise in giving effect to the law as it now stands. Of these difficulties I may mention a few examples.

219. *First*, comes that of dealing with dutiable articles imported by letter post. There is no agency, except in the Presidency towns, by which the duty can be fixed and levied on the contents of letters; and the Calcutta Trades Association reasonably objects to the levy of duty at the Presidency towns alone. The objection might be mostly got over by exempting jewellery from duty, but it has no better claim to exemption than a dozen other articles.

220. *Secondly*, some the special claims for exemption in individual cases, such as organs and painted windows for churches, mess necessaries, volunteer uniforms, gas and water pipes, and many other articles. There are always a dozen reasons, and occasionally some pressure, in favour of these exemptions, and any general rule can hardly be maintained.

221. *Thirdly*, difficulties of definition are great, and lead to much minor injustice. The Financial Department had not long ago to issue elaborate orders explaining to Customs officers the difference between machines and machinery.

222. To sum up this branch of the subject, I submit that the General Import Duties, which are still levied on thirty-one main heads, comprising many hundreds of items, not only are open to the numerous economic and practical objections which have already enumerated, but also cause an amount of friction, scrutiny, and interference with private intercourse incommensurate with the net Revenue they produce.

223. The arguments in favour of abolishing the General Import Duties are even stronger than those which can be adduced in respect to the abolition of the Cotton Duties. The maintenance of the former, if are to be abolished, would, from every point of view, be open to great objection.

224. Further, therefore, we look to the Cotton Duties and the General Import Duties, it is clear that it is undesirable to maintain the present tariff.

225. Various methods have from time to time been suggested for remedy the anomalies of the existing system. It has been proposed, to levy a low and uniform rate of duty on all cotton goods, to excise Indian cotton, or to impose a low registration fee on all imports and exports. I need not discuss the merits and demerits of these proposals for we are fortunately in a position to adopt a more thorough and satisfactory remedy.

226. A good deal of the controversy which has arisen on the subject of Customs reform in India appears to be due to the fact that it has generally been assumed—and I admit that the assumption has until quite recently not been at all unreasonable—that the whole or partial repeal of the Customs Duties must of necessity be compassed by the imposition of fresh taxation—probably direct taxation—which would be more unpopular than the present method of raising Revenue by the levy of duties on imported goods. I am not called upon to dis uss the relative merits and demerits of direct and indirect taxation, either in general or in respect to the particular form of taxation which under present circumstances is most suitable to India. The question is one which for many years past has divided Indian financiers and administrators into two opposite schools, and high authorities may be quoted on either side of the controversy. The substitution of a direct for an indirect tax is, however, not now under discussion. The issue the Government has had to decide is wholly different. That issue I may formulate in the following words: The ordinary Revenue of India exceeds the ordinary Expenditure. A remission of taxation is therefore possible. What form should that remission take?

227. After a full consideration of the various alternatives which might be adopted, the Government is of opinion that the form which a remission of taxation may most beneficially assume is the abolition of the whole of the Cotton Duties and of the General Import Duties. The Special Duties—namely, those on wine, beer, spirits, and liqueurs—will remain; so also will the duty on arms and ammunition, salt and opium. With these exceptions, we propose that no import duties of any kind shall in the future be levied.

228. I have said that the adoption of this measure is possible without the imposition of any fresh taxes. It remains for me to adduce arithmetical proof in support of this position.

229. The loss of Revenue involved in the Customs reforms now proposed is estimated as follows:—

	£
Cotton Duties	655,000
General Import Duties	564,000
Total gross loss ..	1,219,000
Deduct— £	
Refunds 35,000	
Saving in Establishments 75,000*	110,000
Total	1,108,000

230. Supposing no change to be made during the coming year in the Salt or Customs Duties, and that the net Opium Revenue were estimated, as during the year 1881-82, at £6,500,000 net, there would remain a surplus of £2,105,000. This is £997,000 in excess of the loss which will be involved in the proposed Customs reforms. It is to this surplus in this form as I wish to draw attention to the fact that, in taking off the Customs Duties, we are not increasing our reliance on Opium. We could take off those duties and maintained the relatively low Opium estimate of £6,500,000 net. The case of Salt is different. In reducing the Salt Duty we do, to the extent of £750,000, increase our reliance on Opium.

231. It is, of course, desirable to estimate for a moderate surplus. But to take off taxes in order to secure too large a surplus is unjustifiable and opposed to sound financial principles. It is to be borne in mind that the surplus both of the current year and the coming year represents the excess of Revenue over Expenditure after providing £1,500,000 annually, as an insurance against famine, of which sum £750,000 is applied to the reduction of Debt.

232. Before leaving this subject I may perhaps be permitted to express a hope that a solution which the Government now offers of this difficult and important problem will be accepted by this Council and by the public generally in India and England as satisfactory, and that it will finally set at rest the angry controversy which has for some years been waged. That controversy has unfortunately taken a form which no true friend of England or of India can view without regret. It has been represented—erroneously, as I venture to think—that in respect to the question now under discussion there is an antagonism of interests between the two countries.

233. I am not now concerned to go into the whole of the past history of this question, or to discuss whether, viewed by the light of subsequent events, the particular measures which have at each step been adopted to attain the desired end were the best of which the circumstances admitted. This much, however, I will say. As an incident of her connection with England, India has a right to profit from English experience and English economic history. That experience and that history show that by the adoption of Free Trade a country benefits, indeed, all the world, but more specially benefits itself. It may perhaps be urged that the fiscal conditions of England and India are so different that no analogy can be instituted between the two countries. For the purposes of the present discussion I believe this argument to be unsound. The wealth of India, like that of other countries, is in proportion, not only to its natural resources, but to the degree of liberty it may possess in the use of those resources. By the adoption of the measures now proposed, India will be more free to exchange her exportable produce for the products of foreign lands than would be possible were the import duties maintained. The desirability of removing, so far as is possible, all checks on the Indian import trade was pointed out by Sir Charles Trevelyan so long ago as 1864 in the following words: "Our object," he said, should be to remove, as far as possible every obstruction to the freedom of trade, as was done in the analogous case at home. The great embarrassment of the trade of India has always been the want of imports to meet that quantity of exportable produce which the country is capable of sending forth. If we desire to relieve the trade of India, and to give free scope to its further extension, we should give all possible encouragement to her imports."

234. In addition to these general arguments, which would readily admit of further development, there is one consideration which applies specially to India, and which, I venture to think, is at the present moment of considerable importance. The desirability of rapidly extending our railway system is universally recognised. The main obstacle to any rapid extension is the difficulty of attracting railway capital to India on terms which shall not be too onerous to the State. No fiscal measure of general application would be so likely to give a stimulus to railway construction as the removal of all restrictions on trade.

235. I am, indeed, very far from saying that a Free Trade policy should be carried out at all hazards. "There is not," Mr. Gladstone once said, "a Free Trade Government in this or any country which has not freely admitted that the state of the Revenue is an essential element in the consideration of the application even of the best principles of Free Trade." The question is essentially one of Revenue. Objectionable as is the present condition of the tariff, we should be obliged, were our general financial position less favourable than it is, to bear for a time with some, at least, of the existing evils. But, under present circumstances, there is no necessity for withholding from India any longer the full advantages of Free Trade. The Government, therefore, brings forward these proposals in the firm belief that their adoption will be of the utmost benefit to India, and with the knowledge that, under present circumstances, they will be unaccompanied by any counterbalancing disadvantages.

236. We propose to take the present opportunity for introducing two minor reforms into the tariff.

237. Methylated spirit at present pays a duty of 10 per cent. It is used to make varnish and ether; also to preserve specimens in museums. We propose, at the instance of the Bombay Chamber of Commerce, to reduce the rate to 5 per cent. An analogous reduction will be made in the excise duty. The loss to the Revenue will be trifling—about £250 a year.

238. Under the existing law, perfumed spirits imported in bottles not containing more than half a pint pay a 5 per cent. *ad valorem* duty. It has been pointed out by the Bombay and Bengal Governments that large quantities of eau-de-cologne are imported and used as potable spirit. The duty is very levied and the Revenue from Excise suffers. In consequence of the abolition of the General Import Duties, Perfumery will no longer be taxed, but we propose that perfumed spirit imported in wood or in bottles containing more than 4 ozs. (somewhat less than a quarter of a pint) should be taxed as "Spirit" at the rate of Rs. 4 the imperial gallon, with an increasing duty in proportion as the strength of the spirit exceeds London proof.

XII.—THE LICENSE TAX.

239. The last point, involving any question of fiscal principle with which I have to deal is the License Tax. The main question which the Government has had to decide in connection with this subject is whether, a remission of taxation being possible, the License Tax should be abolished in preference to other taxes.

240. In the autumn of 1880, His Excellency the Viceroy addressed a confidential circular to the heads of the several local Administrations with a view to obtaining their opinions as to the desirability of maintaining the present License Tax. The Governor of Madras (the Duke of Buckingham) and his colleagues were of opinion that the tax, though suitable for Municipal purposes, was objectionable as an Imperial resource owing to the defective nature of the staff available in the rural districts for its assessment and collection. The Government of Bombay preferred another form of direct taxation to the License Tax.

With these exceptions there was unanimity of opinion on the following points:—

(1.) That the doubt and uncertainty produced in the minds of the people by frequent changes in the modes of taxation were greater evils than the taxes themselves, and that, therefore, any hasty change was much to be deprecated.

(2.) That any objections which originally existed on account of the pressure of the License Tax on the poorer classes had been met by raising the minimum assessable income to Rs. 500.

(3.) That the people were becoming accustomed to the tax, and that the method of its assessment and collection had been much improved.

241. The License Tax at present yields an annual net Revenue of about £325,000. The sum is paid by 228,447 persons.† The justice of imposing some taxt upon the trading classes of the community cannot be questioned. The Bengal Chamber of Commerce, in a letter addressed quite recently (February 21) to the Government of India, said, while speaking in condemnatory terms of the incidence of the present License Tax, that "they are alive to the difficulty of bringing by any other means a large body of Her Majesty's subjects under contribution to the expenditure of the State in any proportion approximate to the advantages they derive from such expenditure." The fact that those classes, or perhaps more than any others have benefited by British rule in India, pay so little, has long been recognised as a blot upon the Indian fiscal system.

242. That there are some practical objections to direct taxation generally, and that those objections apply in India as elsewhere, and even somewhat more in India than elsewhere, may be readily admitted. But the question of the Government has had to decide is the degree of urgency to be attached to those objections.

243. The repeal of the License Tax would relieve the small number of the people who now pay it, and would do little more. The mass of the tax-payers would obtain no relief. The general financial situation would in no way be strengthened. On the other hand, by the abolition of the import duties, and by the reduction of the duty on salt, relief will be afforded to the whole country, a stimulus will be given to trade, the general financial situation will be much strengthened, and it may reasonably be expected that in course of time the actual loss to the Treasury will be to some extent recouped by increased railway receipts and increased consumption of salt. There can, I venture to think, be no question on which side the balance of advantage lies. Under these circumstances the Government has decided not now to propose the abolition of the License Tax.

244. If, however, the License Tax is not to be abolished, the question remains for consideration whether an immediate attempt should be made to remedy the defects which, it is admitted, exist in the present Acts regulating its assessment and collection.

245. The difficulty of making practice agree with sound theory in the administration of any system of direct taxation is well known, but the inconsistences and defects of the License Tax Acts, which at present apply to the several Provinces of India, are glaring, and many of them are unquestionably quite remediable. Thus, excepting in the Madras Presidency, a summary License Tax is levied throughout the greater part of India. In Madras the tax approaches, in some respects, nearest to an Income Tax. Again, everywhere, excepting in the Bombay Presidency, the maximum fee leviable is Rs. 500. In Bombay it is Rs. 200. In Northern India there are two classes, sub-divided into eight grades. In Bengal there are six classes. In Madras there are eight classes. In Bombay there are eleven classes. In British Burma and Assam the tax is not levied at all. Some of these inconsistencies are difficult to defend. For instance, there can be no sort of reason why a rich trader in Bombay should not pay as much as another in a similar situation at Agra or Delhi. In fact, whatever opinions may be held in respect to direct taxation generally in India, there can be no doubt that the present License Tax is open to serious objection. Not only are there great inequalities in its incidence in various Provinces, but also it is open to the very great objection that, in respect to those classes who are taxed, it falls with disproportionate hardship on the less wealthy, and, further, that other classes, who might with justice be called upon to pay the tax, are altogether exempted.

246. It is clear, therefore, that the License Tax in its present form cannot be incorporated into the permanent fiscal system of the country. Whilst, however, fully recognising the validity of the objections which may be urged against the tax as it now exists, we do not propose that any changes should be made at present.

247. It is exceedingly desirable that any changes that are made should be final. The frequent changes in the personnel of the Indian Government have exercised a very baneful effect upon the manner in which the question of direct taxation has been treated. Fixity of policy has been conspicuous by its absence. In the last 22 years no less than 23 Acts of the Legislature have been passed, in which successive Governments have either rung the changes on the various expedients for imposing direct taxes, or have for the time being adopted a policy opposed to any direct taxation whatsoever. It was impossible under such circumstances that any system of direct taxation should take root in the country. It was certain that these frequent changes would keep alive rather than allay the unpopularity originally attendant on the imposition of any direct tax. The practical result of the system to which has been followed has been that the fundamental principle, that the tax which each individual is bound to pay ought to be certain, and not arbitrary, has been violated. Frequent changes have rendered it difficult for the tax-payers to ascertain the true amount due from them, and have facilitated arbitrary and illegal exactions on the part of the tax-gatherers.

248. After full consideration, therefore, we are of opinion that it will be desirable to continue to levy the License Tax in its present form, objectionable though it be, at all events until the experience of another year has enabled us to judge more thoroughly than is at present possible of the policy which should in the future be adopted in respect to this tax.

249. The Indian fiscal system may now be said to be in a state of transition, and, if we were to make any change now, we could feel no assurance that some further change might not be required in connection with the financial arrangements of 1883-84. The special features in connection with the financial position which render it desirable to postpone consideration of this question are:—

(i) That the economy which may result from our proposals in connection with military reorganisation is as yet uncertain.

(ii) That the proposed Customs reforms and the reduction of the Salt Duty will certainly increase the Railway receipts, but to what extent it is impossible to foresee.

(iii) That the increased consumption will partially recoup us the loss consequent on the reduction of the Salt Duty, but to what extent is uncertain.

(iv) That during the year 1882-83 we have to provide a sum of £223,000 in order to complete the Frontier Railways, a charge which will not recur.

(v) That, for the reasons I have already given, we cannot count with certainty on being able to take so high an Opium Estimate in the future as that which we propose for 1882-83.

(vi) That it is within the range of possibility that we may be in a better position a year hence to judge of the future of silver than is at present possible.

250. Although, however, the consideration of the question is postponed, I may at once say that the Government does not contemplate the imposition of any new general direct taxation for all classes of the community. There are good reasons for supposing that during the last decade there has been, generally speaking, a considerable advance in the middle-wealth of the country, whilst the improvement in the position of the agricultural classes has been proportionately less rapid, at all events in some Provinces. The agricultural classes in most parts of the country are already sufficiently taxed. Whilst we consider that an amendment of the present system of direct taxation, so as to embrace in a more equitable manner all classes of the non-agricultural community, is not only open to no valid objections, but would, if it should become necessary, be just in itself, we should be opposed to the imposition of any direct tax which would add to the amount already contributed by the agricultural classes in the form of Land Revenue or provincial rates anything in excess of their fair share of the public burdens. So long as the agricultural classes contribute their fair share of the public burdens in either of these forms, we should not consider it necessary that they should be embraced in any system of direct taxation to which the non-agricultural community might be subject.

251. In order to prevent any future misapprehension, it may be desirable to sum up in a few words the attitude of the Government in respect to the License Tax. It is as follows. We recognise the evils of the present tax. We recognise that in its present form it cannot be incorporated into the permanent fiscal system of the country. Beyond this we do not at present go. We reserve to ourselves complete liberty of action in the future, either to propose the abolition of the License Tax, to recast it, or even, should such a course appear desirable when the financial arrangements for the year 1883-84 come under consideration, to allow it to continue in existence in its present form for a while longer.

XIII.—BUDGET ESTIMATES, 1882-83.

252. The Budget Estimates for the coming year have been framed on the assumption that effect will be given to the various reforms to which I have alluded. They give the following results:—

Revenue..	£ 66,459,000
Expenditure	66,174,000
Surplus ..	£285,000

253. It has been laid down by successive Governments that, after providing for all ordinary expenditure, the Indian Budget should show a surplus of £500,000 to meet any unforeseen charges that may arise in the course of the year. The surplus which is at present anticipated during the year 1882-83 falls short of that sum by £215,000. The Estimates have been very carefully framed. Ample provision has been made for all expenditure that can now be foreseen. The net Opium Revenue has been taken at £598,000 less than the Regular Estimate for 1881-82, and at £1,201,000 less than the actual receipts of 1880-81. The net Railway receipts are taken at £468,000 less than the Regular Estimate for 1881-82.* A very moderate allowance has been made for increased consumption of salt consequent on the large reduction of duty. A reference to the columns in Appendix II, in which the Budget Estimates for the coming year are compared with the Regular Estimates of the current year, will show that in most cases no allowance has been made for a decrease of Revenue and for an increase of Expenditure.† At the same time it is to be borne in mind that the Opium trade is at present in a somewhat unsettled state. It is not at all impossible that even our present moderate estimate for Opium (£7,250,000 net) may prove too high. Again, a bad harvest in India, or a partial cessation in the demand for wheat or other Indian produce in Europe, may produce a heavy falling off in the traffic receipts of Railways and at the same time depreciate Exchange. High prices, would also influence the Military and other Estimates. The instability of the value of silver is a permanent source of danger to the Indian Revenue. The consumption of salt may increase even less than is now anticipated. These, and other points, have all to be taken into consideration. There must always be some uncertainty as to the ultimate effect of such important reforms as those which are now proposed. Those reforms are, however, so desirable in themselves that we consider that the Estimates for the coming year may justifiably be based on a surplus of only £285,000. Further, it is to be borne in mind—and this is a consideration of great importance—that we already have in hand the surplus of the current year (£1,577,000), which amounts to more than three times the normal surplus (£500,000) for which it is, generally speaking, considered desirable to make provision.

MILITARY EXPENDITURE.

254. In the last Financial Statement (para. 104) I alluded to the fact that a Commission composed of high authorities had pronounced the possibility of reducing the cost of the Army, and I expressed an opinion that, when once we were free from Afghan complications, the question of our Military Expenditure was of all others that which most seriously demanded the attention of Government.

255. This important subject has been fully considered by the Government during the course of the year, and although it has been deemed impossible to accept the proposals of the Commission in their entirety, at the same time the highest Military authorities in India are of opinion that the cost of the Army can be materially reduced without the Military strength of the Empire being impaired; indeed, that certain measures of re-organisation point towards, perhaps, increased strength, but would also improve the efficiency of the Army.

256. The whole Military system has been carefully reviewed, and the proposals of the Government of India were laid before the Secretary of State. We will not, however, dwell on this subject any further as, in the course of the debate on the Bills which I am about to introduce, my Honourable Colleague in charge of the Military Department will deal fully with it. The Budget Estimates for the year 1882-83 provide for a net Military Expenditure of £15,260,000, being less than the ordinary net expenditure of any year since 1876-77.

257. *Local Expenditure.*—The sum taken at £2,775,000 net, being £519,000 less than the Regular Estimate for the current year. The requirements of the Home Treasury during the course of the coming year are estimated at £15,260,000 (or a slightly less net amount, £250,000 will be received from Her Majesty's Government at home in consideration of the Indian Government supplying the Hong-Kong Military Treasure Chest. The remainder, £2,942,000, is the estimate of the amount of Council Bills to be drawn. The rate of exchange has been taken at 1*s.* 8*d.*

XIV.—ISSUE OF STOCK NOTES.

258. Before I proceed to discuss the Estimate of Ways and Means for the year, it will be desirable to allude to a recent decision of the Government which bears upon this important question.

259. The value of the net imports of gold into India, from 1860-61 to 1880-81, amounts to £78,308,300; and of silver, during the same period, £151,478,300. It cannot be doubted that a considerable portion of this large amount is hoarded, either in the shape of coin or ornaments. Nothing, indeed, is more remarkable in India, than the contrast between the large quantities of the precious metals which are imported annually, and the small amount of floating capital which is available for purposes of temporary accommodation in the market.

260. The question of whether it would not be possible to devise some means for borrowing from *bonâ fide* local investors the amount we require annually for Productive Public Works, has for long occupied the attention of the Government. The advantages to to be derived from any such scheme, supposing it to be practicable, are obvious. In the first place, we diminish the amount of the remittances to England, which have to be made either in the form of Secretary of State's bills or commercial bills when the holders of sterling or rupee securities are resident in India; in the second place we encourage thrift and the accumulation of capital, and afford a safe investment to the poorer classes; in the third place, we give to a certain number of people a direct interest in the stability of the Government.

261. In 1879 a scheme based on a consideration of the American "Refunding Certificates" and of the system of French "Rentes" was laid before the Government of India by Mr. Hope. In August, 1880, the Secretary of State drew the attention of the Government of India to the subject in the following terms: "I concur in the opinion that, desirable as is the object of obtaining subscriptions to loans in small amounts from the residents in the country, it would not be wise to attempt to accomplish that purpose by any measure distasteful to the large holders of your securities. The experience of other countries, especially France, shows, however, that a very large amount of money may be obtained in small sums from the Natives of the country, if facilities for their investment are afforded, and I request your Excellency will carefully consider whether any such scheme can be applied to the circumstances of India without being open to the objections pointed out by your Government."

262. We have accordingly reconsidered this important question. The opinions, both official and unofficial, which were collected in 1879, show that the principles involved meet with almost unanimous approval. Doubts, however, were expressed as to whether a rate of interest not exceeding 4 per cent. was sufficiently high to attract small investors in India. My own view of the question coincides with that set forth in the *Bombay Gazette* of November 12, 1879, in the following terms:—"In this particular matter the best kind of 'ventilation' will be that of a practical experiment. No one can say positively whether the plan will succeed or not, but the failure of the system which would not cost much either in money or in trouble. The idea is pretty generally accepted as a good one, if it will work; but whether it will work or not can only be ascertained by a practical experiment. After that, should the plan not prove successful, then no harm would have been done, and only the expense of printing a few Government Resolutions, together with the supply of the Notes themselves, will have been incurred." We propose, therefore, to try the experiment.

263. The difficulty indicated by the Secretary of State, namely, that nothing should be done to depreciate our ordinary stock, has, we hope, been obviated by providing that the new "Stock Notes," as they will be called, shall be issued in denominations of small amount, that the interest shall be payable yearly instead of half-yearly, and that the Notes will be non-enfeasible to Europe. For the rest, the details of the scheme, into which I need not enter, as they are fully explained in the Government Resolution attached to this Statement (Appendix), have been framed with a view to making this new form of investment as attractive as possible to small local investors.

264. It is not improbable that the Stock Notes will compete with the Savings Banks deposits. But if they do so, no harm will have been done; for, for all purposes of encouraging thrift and the accumulation of capital amongst the people, they will answer the same purpose as the Savings Banks, whilst, from the Government point of view, Stock Notes will be a more convenient form of investment than the Savings Banks, inasmuch, as in the former case, the capital will not be redeemable for at least 20 years, whilst in the latter case it is liable at call. It is thought that the obligation not to discharge the Notes for at least 20 years will be appreciated by investors, more especially as in consequence of the adoption of this course, the rate of interest can legitimately be fixed slightly (¼ per cent.) above that which is given for Savings Banks deposits.

XV.—WAYS AND MEANS.

265. I now proceed to state the Estimate of *Ways and Means* for the coming year.

266. Last March it was estimated that the year 1881-82 would close with a balance of £10,000,000. It is now estimated that the closing balance of the year will be £14,200,000.

267. We estimate at the balance on March 31st, 1883, will be £10,848,000. This estimate provides for a capital expenditure during the year of £2,765,000 on *Productive Public Works* and of £485,000 on the East Indian Railway.

268. In deciding whether a loan is necessary to meet this Capital Expenditure, which, I need hardly say stands outside the ordinary account, the important point to consider is, not so much the estimated closing cash balance on March 31, 1883, as the minimum balance during the months of October, November, and December. During these months the balances are always lower than at any other period of the year. It is, of course, economical to work with as low a cash balance as possible, but in view of the limited extent to which temporary accommodation can be obtained in the Indian market, it is not at all desirable to let the Government cash balance sink too low. The business of

* Part of this difference appears under *XXV—Railways*. Part is included in *I. Interest on Debt*.

† There is a net *decrease* of expenditure in 1882-83 of £1,292,000, but this decrease appears almost entirely under two heads. In the first place, the *Army* Expenditure is taken at £2,502,000 less than in 1881-82. This large difference is, of course, mainly due to the provision made in 1881-82 for War Expenditure. In the second place, there is a decrease of £529,000 under the head of *Loss by Exchange*. This is due to the requirements of the Home Treasury being about £1,400,000 less in 1882-83 than in 1881-82.

* Debate in the House of Commons, June 12, 1879.

† Madras 29,017
Bombay 52,973
Bengal 68,179
N.-W. Provinces and Oudh 49,545
Punjab 28,733
Total.... 228,447

—	EXPENDITURE.			
	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Budget Estimates, 1882-83.
	£	£	£	£
Civil.				
1—Interest on Debt	6,051,065	6,287,000	6,414,000	6,391,000
2—Interest, other Accounts ...	413,973	409,000	445,000	459,000
3—Refunds and Drawbacks.	469,206	350,000	433,000	511,000
4—Land Revenue	2,983,679	3,032,000	3,037,000	3,168,000
5—Forest	465,976	571,000	600,000	581,000
6—Excise	85,404	90,000	90,000	90,000
7—Assessed Taxes	21,237	15,000	14,000	15,000
8—Provincial Rates	46,435	48,000	49,000	49,000
9—Customs	186,927	206,000	196,000	163,000
10—Salt.....	336,537	426,000	544,000	639,000
11—Opium	2,028,757	2,263,000	2,062,000	2,250,000
12—Stamps	107,465	114,000	109,000	119,000
13—Registration..	173,351	186,000	178,000	186,000
14—Mint	92,618	105,000	94,000	108,000
15—Post Office ...	1,175,505	1,098,000	1,150,000	1,173,000
16—Telegraph ...	497,834	563,000	567,000	637,000
17—Administration	1,532,056	1,519,000	1,572,000	1,504,000
18—Minor Departments ...	401,140	458,000	447,000	442,000
19—Law and Justice	3,203,613	3,351,000	3,181,000	3,347,000
20—Police.....	2,224,198	2,271,000	2,251,000	2,235,000
21—Marine	551,586	735,000	620,000	621,000
22—Education	993,468	1,098,000	1,057,000	1,149,000
23—Ecclesiastical.	158,838	159,000	160,000	163,000
24—Medical	666,735	698,000	678,000	703,000
25—Stationery & Printing ..	485,010	512,000	562,000	440,000
26—Political	531,183	562,000	663,000	520,000
27—Allowances & Assignments	1,898,773	1,943,000	1,932,000	1,939,000
28—Civil Furlough Allowances..	223,741	234,000	223,000	234,000
29—Superannuations	2,150,553	2,064,000	2,073,000	2,101,000
30—Miscellaneous	280,130	271,000	285,000	271,000
31—Famine Relief & In-urance	34,469	...	23,000	...
Relief	...	750,000	727,000	750,000
Protective Works	77,093	417,000	281,000	502,000
Reduction of Debt.....	...	750,000	750,000	750,000
32—Railways	...	...	39,000	50,000
Subsidised Railways..	2,293,615	790,000	209,000	223,000
Frontier Railways ..	709,103	920,000	879,000	974,000
33—Irrigation & Navigation..	197,906	180,000	129,000	133,000
34—Other Public Works	547,313	485,000	557,000	485,000
35—Army.....	4,312,997	5,035,000	5,322,000	5,371,000
Military Operations in Afghanistan ...	16,717,713	16,459,000	17,119,000	16,128,000
36—Loss by Exchange	11,368,469	2,271,000	1,611,000	...
	3,134,330	3,475,000	3,836,000	3,156,000
	67,046,642	60,332,000	60,341,000	58,137,000
Provl. & Local— Surpluses	+336,686	+114,000	+1,357,000	...
Deficits	—38,725	—321,000	—35,000	—1,990,000
Expenditure Ordinary	67,344,603	59,625,000	61,663,000	56,147,000
Expenditure on Productive Public Works (Working Expenses and Interest).				
32—Railways— State—(Working & Maintenance) ...	1,807,528	1,989,000	1,716,000	1,741,000
Guaranteed (Interest, Surplus Profits, &c.)	3,677,909	3,516,000	3,690,000	3,925,000
East Indian Railway	1,116,219	1,587,000	1,437,000	1,434,000
33—Irrigation and Navigation— Working & Maintenance..	425,473	426,000	453,000	503,000
Madras Irrigation & Canal Co. (Interest, &c.)	50,536	23,000	50,000	50,000
I.—Interest on Debt	2,381,870	2,449,000	2,327,000	2,474,000
Total	9,259,457	9,990,000	9,673,000	10,027,000
Grand Total ..	76,604,040	69,305,000	71,336,000	66,174,000
Surplus.....	...	855,000	1,577,000	285,000
37—Productive Public Works	3,238,870	2,839,000	2,685,000	2,765,000
Productive P. Works E. I. Railway.	418,435	880,000	1,035,000	485,000
Do. do. Madras Irrigation and Canal Company's undertaking ..	...	1,405,000	...	...
Deficit	4,044,139	...	...	...

Distinguishing Revenue and Charges of Productive Public Works, Estimates, 1882-83.

—	REVENUE.			
	Accounts, 1880-81.	Budget Estimates, 1881-82.	Budget Estimates, 1881-82.	Regular Estimates, 1882-83.
	£	£	£	£
Civil.				
1—Land Revenue	21,122,995	21,700,000	21,770,000	21,497,000
2—Tributes	742,209	705,000	721,000	701,000
3—Forest	709,320	770,000	820,000	809,000
4—Excise	3,135,226	3,031,000	3,411,000	3,331,000
5—Assessed Taxes.....	558,720	550,000	538,000	538,000
6—Provincial Rates	2,776,370	2,863,000	2,885,000	2,849,000
7—Customs	2,539,612	2,367,000	2,390,000	1,181,000
8—Salt.....	7,115,988	7,153,000	7,213,000	6,040,000
9—Opium	10,480,051	8,763,000	9,900,000	9,500,000
10—Stamps	3,250,581	3,290,000	3,338,000	3,342,000
11—Registration..	361,330	360,000	380,000	384,000
12—Mint	89,565	89,000	98,000	145,000
13—Post Office	1,018,833	967,000	976,000	967,000
14—Telegraph ...	491,000	484,000	525,000	525,000
15—Minor Depts ..	79,462	101,000	113,000	66,000
16—Law and Justice	687,764	684,000	643,000	639,000
17—Police.....	241,769	236,000	242,000	248,000
18—Marine	346,519	310,000	306,000	182,000
19—Education	170,338	143,000	179,000	177,000
20—Medical	43,368	42,000	43,000	41,000
21—Stationery & Printing ..	62,462	61,000	60,000	59,000
22—Interest	875,679	678,000	895,000	652,000
23—Superannuations	315,999	315,000	312,000	307,000
24—Miscellaneous	731,742	271,000	379,000	288,000
25—Railways	7,935,973	7,930,000	9,087,000	8,910,000
26—Irrigation and Navigation..	829,402	903,000	923,000	962,000
27—Other Public Works	547,313	485,000	557,000	485,000
28—Army.....	924,127	814,000	969,000	868,000
Military Operations in Afghanistan ...	602,607	61,000	267,000	...
29—Gain by Exchange	407,521	412,000	391,000	381,000
Grand Total..	73,659,901	70,160,000	74,913,000	64,429,000
Deficit	4,044,139	...	...	...

APPENDIX A.

REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

Estimates, 1882-83.

REVENUES.

—	Accounts, 1880-81.	Budget Estimates, 1881-82.	Regular Estimates, 1881-82.	Budget Estimates, 1882-83.
	£	£

...Galvanised ...Locomotive Departm... ...Railway, Byculla. ...the Port Store-keeper. State... ...rs. BENNETT and Co. will ...the 13th instant, at 1 p.m., sell ...abovementioned place— ...s with bolts, 4 by 3 by 1 foot. ...n. ...in galvanised iron sheets, 6 by 3 ... by 1-16 ...s, 12 by 10 in. by 1-16, &c. &c. ...small lots to suit purchasers.

...ery valuable collection of choice... ...ar Hill. ...22nd March, at 7 A.M., Messrs. ...structed to sell by Public Auc... ...137, Malabar Hill, a very valu... ...ferns, bignonias, dracenas, and ...n tubs and pots, the property of... ...lished, and the property will be on ...ale.

...29th March, at 1 p.m., Messrs. ...are instructed to sell by Public ...ace, the "Bee-hive," Nepean Sea... ...handsome french-polished black... ...household furniture, by "Des... ...e Nowrojee," rich crockery and ...e English-built barouche and ...ll single seated brougham, both by ...re, both in very good order, set of ...e and single harness by "Grant," ...fowls, a collection of choice and rare ...ts, &c., &c., the property of John ...

...blished, and the property will be ...the sale. ...will be sold at 6-30 A.M. on the same ...

...e 15th April, at 1 p.m., Messrs. BEN... ...structed to sell by Public Auction at ...d's End-road, Mahalakar Hill, the ...handsome french-poli hed blackwood ...s and carved household furniture, ...ware, very rich crockery and glass... ...ouble barrel breachloading J. Fire ...complete by "Wright," a firstrate five chamber revolver by Colt, rich table ornaments, China and Japanese vases, firstrate pictures and oleographs, rich Persian and Brussel's carpets, a large durbar tent, handsome double and single hanging kerosine lamps and a handsome English-built four-seated barouche by Kesteron of Longacre, and a handsome fast trotting chesnut Austrian horse, set of English brass and plated mounted double harness, gentleman and lady's saddles with bridle complete, &c., &c., the property of the Hon'ble L. R. Ashburner, C.S.I.

Catalogues will be published, and the property will be on view four days before the sale.

BENNETT & CO.

Bombay, 13th March, 1882.

CRAWFORD AND COMPANY,
2, MARINE-STREET, BOMBAY.

USUAL AUCTION SALE.

THIS DAY, MONDAY, the 13th inst., at 2 p.m., Messrs. CRAWFORD and Co. will sell by Public Auction at their rooms—

10 bales grey shirtings. 5 cases prints.
10 ,, dhoties 3 ,, lady's cloth.
12 cases white shirtings. 4 ,, English iron bedsteads.

On account and at the risk of Abdool Currecm Mahomedally.

...cases white foolscap, 8, 9, 10½, 11 and 12½ lbs., size 13½ by 17 and 13½ by 16½ ex. s s. "Vorwaerts."
4 bales unglazed printing paper, 68 lbs., size 27 by 40, ex. s. s. "Pollnce."
16 bales blue packing paper, 18 lbs., size 24 by 36, ex. s. s. "Vorwaerts," "Teheran" and "Mongolia."
On account of the concerned.
K. R. j—2 bales navy canvas, ex. s. s. "Castella."
4 cases of blacking in tins.
On account and at the risk of Mahomedally Essoofbhoy Borah—
M. E. 702—1 case Diamond cut beads, &c., p.s. Mongolia.

AT 2 P.M.

1 strong second-hand brougham,
1 office shigram.

TO-MORROW, TUESDAY, the 14th instant, sale commencing at 1 p.m., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction, at "Land's End," Malabar Hill, the valuable and handsome french-polished carved and plain blackwood and English made mahogany household furniture, best platedware, rich crockery and glassware, a sweet-toned rosewood grand square pianoforte, by Schiedmayer and Soehne, an English-made mahogany large size sideboard, handsome oleographs in gilt frames, rich table ornaments, and flower vases, &c., the property of George Taylor, Esq., Barrister-at-Law, the same comprises rich star cut glassware, handsome dinner, dessert and breakfast services, best plated cruet and pickle frames, tea and coffee services, vegetable dishes, ice pail, butter and jam pots, dish covers by Elkington and Co., biscuit box, round waiter, spoons and forks, silver butter knife and mullniers, fruit and fish knives and forks in mahogany cases, table and chamber candlesticks, table cutlery by Mappin, blackwood and teakwood furniture, such as drawing-room, dining, camp, pier, side, writing-folding, dressing and washband tables, drawing-room, easy low, folding, lady's and mallet pattern arm and without arm chairs, English-made mahogany side board, dumb waiter, book and hatstands, whatnot, conversation, reclining and sofa couches, teapoys, chiffonier, mahogany folding table, a sweet-toned rosewood grand square pianoforte by Schiedmayer and Soehne, piano stool, iron and blackwood bedsteads, camp cot, wardrobe, gown and clothes presses, chest-of-drawers, glass door cupboard, dressing and cheval glasses, Brussels and Cumbay carpets, three and one light hanging argand and table lamps, handsome oleographs, flower vases and table ornaments, bath, dispense and cookroom furniture and copper utensils, &c.

Catalogues are ready and the property is on view.

Under instructions from the Superintendent, Prince's Dock, Messrs. CRAWFORD & Co. will sell by Public Auction, at the Dock premises, on WEDNESDAY, the 15th March, at 2-0 p.m.—

A quantity of grain sweepings, old wood and iron, &c.

SALE OF DWELLING-HOUSE AND STABLE IN MODIKHANA-STREET.

NOTICE is hereby given, that on FRIDAY, 17th day of March, 1882, at 3 p.m., Messrs. CRAWFORD & Co. will sell by public Auction, on the premises, by order of Mr. Khimjee Jairam, assignee of the mortagagee of the premises, and on account and at the risk of the estate of Runchord Megjee, deceased, and of the late Mahasookram Himutram, also deceased and of Bai Ruttonvahoo and Meghjee Premjee, both also deceased, as executrix and executor of the said Runchord Meghjee, deceased, and of Ebjee Viram and Damjee Jadhowjee, in pursuance of the power of sale contained in an indenture of mortgage, dated the 26th day of February 1878, and made between the said Mahasookram Himutram, receiver as therein mentioned of the first part the said Ruttonvahoo and Meghjee Premjee, executrix and executor of the late Runchord Meghjee, deceased, of the second part and Moorabhoy Vibhoocandass of the third part, the following premises, that is to say: All that piece of land with the messuage, dwelling-house and stable standing thereon, now or lately known by the name of Jadhowjee Bhaiwala, situate on the west side of Modikhana-street, in the sub-district of Fort and Colaba, in the Island of Bombay, containing by admeasurement 409 square yards more or less, and registered by the Collector of Land Revenue, Bombay, under Nos. 708 and 709, and assessed by the Collector of Municipal Taxes formerly under No. 38 and now under No. 39, and bounded on the east by Modikhana-street, on the west by the house and premises belonging to Jeewandass Bhowani, on the north by a piece of ground and stable belonging to Dyal Succaram, and on the south by a Public Road called Dhunjee Sungjee Lane, and which said premises were formerly in the occupation of Janeadas Khooshaldass, deceased, and are now in the occupation of Mathooradass Lowjee and other

On SATURDAY, the 15th instant, sale commencing at ... Messrs. CRAWFORD and Co. are instructed to ... Public Auction, at No. 12, Nesbit-lane, Fort, the ... handsome french-polished blackwood and ... furniture, plated glass and porcelain... ...mahogany square pianoforte by ... the property of Capt. Barrett. ...ulars will be given hereafter.

...DAY, the 23rd inst., sale commencing at ... CRAWFORD & Co. are instructed to sell ... Auction at Messrs. opposite the Masonic ... valuable and handsome french-polished black... ...wood household furniture, best platedware, ... crockery and glassware, handsome ... table ornaments and flower vases, a strong ... English-made saddle and bridle, &c. ...owaji Esq. ...ue will be published, and the property will be ...days before the sale.

...NAPOLEON PRICE & CO.'S SUPERIOR PERFUMERY. ...the 24th instant, at 1 p.m., Messrs. ... will sell by Public Auction at their ... Napoleon Price & Co.'s superior per... ...Shalimar, comprising Extract of ... Gosnell's Cherry Blossom, Jasmine soap, Perfumed solid oil, marrow oil, Oriental oil, concentrated essence of white rose, Spina flowers, Extract of Violets, Jessamin, Saponified Glycerine soap, Chaurin's Transparent Glycerine soap, &c.

On SATURDAY, the 25th inst., sale commencing at 1 p.m., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction, at Victoria-road, Mazagon, next to the Sasson's Silk Mill, the valuable and handsome french polished carved and plain blackwood and teakwood household furniture, best platedware, rich crockery and glassware, a handsome English built mail phaeton and a strong built Landau, a pair of handsome bay Arab Horses, a strong grey Poney broken in harness, rich table ornaments, bronze figures, handsome China, vases, &c. &c. the property of Mirza Faizoolakhan, Consul General for Persia in Bombay.

...published, and the property will be ...the sale.

...25th inst., sale commencing at ... & Co. are instructed to sell by ... 31, Walkeshwar-road, Malabar Hill, ... handsome french-polished black wood ...hold furniture, rich star cut and plain ...plated ware, and crockery, Tappin's ...brass and iron bedstead, superior ...made Gentleman and Lady's saddles ... property of Arnold Wright, Esq.

...be viewed two days before the sale.

On THURSDAY, the 30th inst., sale commencing at 1 p.m., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction, at Altamont-road, Cumballa Hill, the valuable and handsome french-polished carved and plain blackwood and teakwood household furniture, best platedware, rich crockery and glassware, a sweet-toned mahogany square pianoforte by Meddler of Shoenberg and a rosewood cottage pianoforte by excellent order, a large size glass aquarium with gold fish, best ollpaintings and oleographs, real bronze figures, handsome China flower vases, rich table ornaments, a collection of choice and rare plants in tubs and pots, &c., the property of T. Matheson, Esq.

Catalogues will be published and the property will be on view 4 days before the sale.

Messrs. CRAWFORD and Co. are instructed to sell by Public Auction at his residence, at Breach Candy, the very valuable and handsome french-polished blackwood and teakwood household furniture, best platedware, rich crockery and glassware, a sweet-toned solid mahogany square pianoforte by S. Rose and Co. (nearly new), a handsome English-built landau, a pair of handsome grey Australian horses, rich, table ornaments, flower vases, bronze figures, pictures, a collection of choice and rare plants, &c., the property of John Gordon, Esq.

The date of sale will be fixed hereafter.

Catalogues will be published, and the property will be on view four days before the sale.

CRAWFORD & Co.

Bombay, 13th March, 1882.

MELCOMBE REGIS SCHOOL,
WEYMOUTH.

PRESIDENT:
...IGHT HON. THE VISCOUNT PORTMAN.
...D MASTER: REV. I. MILLER, B. A.,
...A STAFF OF GRADUATE MASTERS.

...this School is to provide a ...TION at a MODERATE COST. ...appointed by the University ...rangements are under the ... assisted by a ...FESS for board, ...five guineas

---

CUTLER, PALMER & CO.

ARE the only Representatives of the Wine Trade *per se* in India. Their Business was founded, in Europe in 1 815, in India 1842.

Every description of suitable Wines for India may be obtained on the best terms from us as original Importers, and detailed Lists of them on application.

Address us either at Bombay, Calcutta, Madras, Kurrachee or Lahore

Our Agents are to be found at all the principal Stations in India.

EDMOND CHARPIE,

WATCHMAKER OF BOMBAY, make

ESPECIALLY FOR INDIA.

FIRST CLASS CAMPAIGN KEYLESS LEVER WATCHES, in strong neat nickel silver case, crystal front at ... ... Rs. 25

SUPERIOR HUNTING SILVER LEVER WATCHES, at ... ,, 25

BOTH OF THEM are constructed to stand any climate and rough usage, and especially made FOR THE ARMY AND RAILWAY OFFICIALS.

Forwarded free of Package and Postage to any parts of India by value payable system.

For ANY OTHER KIND OF GOOD WATCHES from Rs. 14 to Rs. 1,500. Please send for catalogue of the well-known establishment of

EDMOND CHARPIE, WATCHMAKER,
MEADOW-STREET, BOMBAY.

MILLINERY. MILLINERY.

MRS. LAKE

HAS the pleasure to announce her arrival from England with a large and choice selection of

FASHIONABLE MILLINERY,

personally selected by her from the first Paris and London Houses.

MRS. LAKE'S

Long and intimate experience of the class of Goods suitable for India, coupled with a thorough knowledge of the best sources of supply in the European Markets, gives her

SPECIAL FACILITIES IN PURCHASING,
OF WHICH CONSTITUENTS WILL HAVE THE BENEFIT.

An early inspection of the Goods is respectfully solicited.
Wedding and Mourning Orders carefully and promptly attended to.

TERMS—CASH.

Orders from Outstations, to ensure immediate attention, should be accompanied by a remmittance or reference for payment in Bombay.

MRS. LAKE,

MILLINER AND DRESS-MAKER,
No. 7, CHURCH GATE STREET, FORT, BOMBAY.

BOMBAY CASH BAZAAR, BOMBAY CASH BAZAAR, BOMBAY CASH BAZAAR.

BOMBAY CASH BAZAAR,

ESTABLISHED 1878.

JUST OPENED
A
SPLENDID ASSORTMENT
OF

LADIES' LISLE-THREAD STOCKINGS, all colours.
CHILDREN'S ,, SOCKS and STOCKINGS, all colours.
GENTLEMEN'S ,, SOCKS.

All marked at the well-known low prices.

Millinery Dresses and Gentlemen's Outfits made to order upon the shortest notice.

Catalogues of all departments now ready.

THE BOMBAY CASH BAZAAR
is painted Red, White, and Blue, and the Address is
ESPLANADE CROSS-ROAD, CRAWFORD MARKET, BOMBAY.

BADHAM, PILE & COMPANY

LADIES' WALKING BOOTS AND SHOES.
JUST RECEIVED FROM PARIS.

	Cash Rs. a.	Credit Rs. a.
Ladies' French Kid Oxford Shoes, single soles ...	9 8	10 8
Ladies' French Kid Oxford Shoes, double soles finest quality ...	11 8	12 8
Thoroughly recommended, UNEQUALLED in PRICE, STYLE, and QUALITY.		
Ladies' Prunella Walking Shoes, single soles ...	8 4	9 8
Cannot be surpassed for COOLNESS and DURABILITY.		
Ladies' French Kid Button Boots, single or double soles...	15 0	16 8
STYLISH, SERVICEABLE, and COMFORTABLE.		
Ladies' Prunella Button Boots ...	11 0	12 0
VERY SUITABLE for TENDER FEET.		

CHILDRENS BOOTS AND SHOES IN EVERY VARIETY.

A LARGE and WELL SELECTED STOCK of EVENING and DRESS SHOES UNSURPASSABLE for ELEGANCE. THEY are EMBROIDERED in the LATEST DESIGNS, and are now the MOST FASHIONABLE SHOES WORN.

INSPECTION SOLICITED.

MOFUSSIL CUSTOMERS SHOULD SEND A WORN BOOT AS A GUIDE FOR SIZE.

WE ARE APPOINTED SOLE AGENTS IN BOMBAY FOR THESE GOODS.

BADHAM, PILE & Co.,

RAMPART ROW, BOMBAY, AND SECUNDERABAD.

FOR PRESENTATION.

CLOCKS OF EVERY DESCRIPTION.

WE HAVE IN STOCK A VERY LARGE NUMBER OF

CARRIAGE CLOCKS

to select from, in plain cases, richly gilt with superior lever jewelled movements, compensation balance, striking hours and half-hours, going for eight days in any position, and with or without repeating movement, fitted in strong outer morocco leather case.

With Repeating Movement, striking on Gong ... Rs. 198 and 195
Ditto Ditto on Bell ... Rs. 175 and 200
Ditto Ditto on Bell with Alarum ... Rs. 220

CARRIAGE TIME-PIECES

AS ABOVE,
PRICED Rs. 70, 95, 110, and 115.

THE NEW NICKEL CARRIAGE TIME-PIECE.

The case manufactured of highly polished nickel, fitted in strong morocco box for travelling, strong 8-day movement, dial 3½ in diameter.

PRICED Rs. 110.

THE ARMY AND NAVY CLOCK,

In plain case, richly guilt with superior lever jewelled movements, compensation balance, striking hours and half-hours, going for eight days in any position. Each clock is fitted in stout morocco case, with glass front and strap for the hand, so that it may be carried by a Sepoy when on the march

PRICES, IN RICHLY GILT CASES.

The Clock, striking ... Rs. 85, 90, and 98.
The Time-Piece, not striking ... Rs. 55, 68, 72, and 88.

IN LACQUERED CASES.

The Clock, striking ... Rs. 65 and 95.
The Time-Piece ... Rs. 44, 50, and 85.

HAMILTON & CO.,

WATCH AND CLOCK-MAKERS TO
H. E. SIR JAMES FERGUSSON, K.C.S.I.,
GOVERNOR OF BOMBAY,
RAMPART ROW, BOMBAY,
Next door to National Bank of India,
CALCUTTA AND SIMLA.

HATS! HATS!! HATS!!!

THORPE AND COMPANY

INVITE special attention to their large stock of Hats and Helmets, just received for LADIES, GENTLEMEN and CHILDREN, in all the leading shapes.

DRESS HATS.

	Rs. a.
Thorpe and Co.'s Best Black Silk ...	14 8
Thorpe and Co.'s Best Drab Naples Felt ...	10 0

REGULATION HELMETS, &c.

Cork on Felt, covered White Doe, best quality, made thoroughly Flexible ...	18 8
Ellwood's Cork on Felt, covered White Drill, a useful Helmet ...	13 8
Ellwood's Hunting or Shooting Shape, covered White Drill, wide Brim, bound Leather, highly recommended for Mofussil wear ...	13 8
Ellwood's Tan Flax, the same shape as above...	13 8

DRAB FELT HELMETS.

Ellwood's fitted with Patent Easy Inner Band, with raised felt outside, Turban, a splendid protection ...	17 8
Ellwood's Drab Felt Helmet, very light for morning wear ...	10 8
Ellwood's Drab Felt, Melton or Shooting shape, wide brim, fitted with patent easy inner Band, a splendid protection ...	9 8

TERAI HATS.

Ladies' Drab Terai ...	14 8
Gentlemen's Drab Terai ...	14 8

LADIES' FELT HATS.

	Rs. a.
Round or Square Crown, latest shapes, Brown, Blue, Fawn and Black ...	10 8
Ladies' Drab Ellwood's Helmets, well ventilated and light ...	10 8
Ladies' Milton ...	9 8
Ladies' Canton the latest shape ...	10 8
Boys' Hats, Black, Stiff Felt, Round Crown ...	5 8
Drab Crown ...	5 8
Boys' Tam O'Shanter Velvet ...	6 8
Boys' Velvet Caps, new shapes ...	6 8

FELT HATS.

Black Low, Round Crown ...	8 8
Black Stiff Medium, Round Crown ...	8 8
Black Stiff Square, High Crown, a special Hat for tall gentlemen ...	8 8
Black Soft Felt, throughout, cannot possibly get out of Shape, a superior article ...	8 8
Drab Stiff, Low Crown ...	8 8
Drab Soft, a Special Article ...	8 8

TRAVELLING HATS.

The Scarborough Black Felt, soft throughout	8 0
Tweed Hats, Lined Silk, for Travellers ...	4 8
Ladies' do. do. do. ...	5 8
Deer-stalker Caps ...	4 8
Tweed Turbans, or Polo Caps ...	3 0
Glengarry Caps ...	5 8
	0 0
	0 8

THORPE AND COMPANY,

HATTERS, HOSIERS, GLOVERS, CIVIL AND MILITARY TAILORS, AND GENERAL OUTFITTERS,
MEADOW AND HUMMUM STREETS, FORT BOMBAY.

FAVRE, LEUBA & CO.,

WATCHMAKERS, JEWELLERS, OPTICIANS.

FAVRE, LEUBA & Co.'s CAMPAIGN KEYLESS LEVER WATCHES in white metal cases, are without doubt the best watches sold for this price in the world. They are in stock in open face, hunting, and half-hunting cases, in extra large, middle and smaller sizes. Price, Rs. 25, 30, 35, cash. 2 years' guarantee.

FAVRE, LEUBA & Co.'s CHEAP SILVER LEVER WATCHES, in open face, hunting and half-hunting cases, are a striking illustration of the excellent results obtained by them in the manufacture of cheap watches. Price Rs. 25, 26, 27. One year's guarantee.

FAVRE, LEUBA & Co.'s RAILWAY WATCHES are unsurpassed in regard to solidity of construction, durability and correctness in time keeping. Price in metal case with key, Rs. 40, 50; keyless, Rs. 50; in fine silver case, with key, Rs. 50; keyless, Rs. 70. Guarantee 2 years.

FAVRE, LEUBA & Co.'s SILVER KEYLESS WATCHES, in open face hunting and half-hunting cases, can be confidently recommended not only for the really good quality of their works, but also for their handy size, the solidity of their cases, and their exceedingly neat appearance. Price, in open face cases, Rs. 40, 50; in hunting and half-hunting cases, Rs. 45, 50, 60.

Gold Chains made to order on the premises by an experienced English Chainmaker.

FAVRE, LEUBA AND CO.,

BOMBAY AND CALCUTTA.

PIANOS FOR HIRE.

REDUCED RATES IF TAKEN FOR SIX MONTHS.

S. ROSE & CO.,

IMPORTERS OF
"Cantante Resonante," Schiedmeyer, Lipp's and "Mofussil" Square Pianos.
The "Sympathetic" Grand Square Pianoforte, Rs. 850, packing case, Rs. 30,
Sold in India for now nearly 30 years, is confidently recommended.

LA PIANETTA FAVORITA.

Cottage Piano, Compass seven Octaves from A to A. Price, net cash, Rs. 375.
Packing case extra Rs. 25.

IRON-FRAME PIANOS

BY
MESSRS. COLLARD AND COLLARD AND MESSRS. J. BROADWOOD AND SON.
FULL PARTICULARS ON APPLICATION.

THE "SYMPATHETIC" CONCERT GRAND PIANO,
WITH
METAL FRAME
AND LATEST IMPROVEMENTS, Rs. 2,500.

PIANOS SOLD ON THE EASY PURCHASE SYSTEMS.

SECOND-HAND PIANOS FROM Rs. 250.

S. ROSE & CO.,

9, RAMPART ROW, BOMBAY.

THACKER & COMPANY, LD.

BOOKS. | STATIONERY.
PICTURES. | INDIAN PHOTOGRAPHS.
ARTISTS' MATERIALS. | BINOCULARS.
TRAVELLERS' REQUISITES. | ALBUMS.
'XMAS CARDS. | LEATHER GOODS.

SUNDRY GOODS IN VARIETY.

THACKER AND COMPANY, LD.,

OPPOSITE BOMBAY CLUB, BOMBAY.

CABUL FIELD SERVICE TENTS, WEIGHING 90 lbs., Price Rs. 75, can be had at short notice on application, accompanied by remittance in full.

The AGENT, ELGIN MILLS COMPANY, CAWNPORE.

THE SASSOON SPINNING AND WEAVING COMPANY, Limited.

NOTICE.

THE NINTH ORDINARY GENERAL MEETING of the Shareholders of the above Company will be held at the registered office of the Company, No. 8, Forbes Street, Fort, on MONDAY, the 20th March, 1882, at 3 p. m. (Bombay time) to transact the following business:—

1. To receive and adopt the Directors' Report, audited Balance-sheet and Profit and Loss Account for the year ending 31st December, 1881.
2. To declare a dividend.
3. To confirm the appointment of Mr. Selim S. Solomon as a Director, made by the Board of Directors.
4. To elect two Directors in place of those who retire by rotation, but who are eligible for re-election.
5. To appoint Auditors for the ensuing year, and to fix their remuneration.

The Transfer Books of the Company will be closed from the 20th March to 3rd April, 1882, both days inclusive.

By order of the Board of Directors,
COOVERJEE RUSTOMJEE MODY,
Secretary.

No. 8, Forbes Street, Bombay, March 7, 1882.

SWIFT & FARROW,

PUBLIC ACCOUNTANTS, AUDITORS, &c.

UNDERTAKE COLLECTION OF OUTSTANDING DEBTS.

No. 42, MEADOW STREET, FORT, BOMBAY.

NOTICE.

Messrs. HENRY S. KING & CO.,
LONDON,
EXECUTE ORDERS FROM ANY
CO-OPERATIVE STORE CATALOGUE,
Supplying Goods of equal quality and at the same prices. No Orders executed unless accompanied by a full Remittance.

KEATING'S COUGH-LOZENGES.

COUGHS ASTHMA, BRONCHITIS, DIFFICULTY of BREATHING are speedily cured by KEATING'S COUGH-LOZENGES recognised and recommended by the Medical Faculty). No other remedy is half so effective. One Lozenge alone gives relief. They contain no Opium, Morphia, nor any violent drug, and may be taken by the most delicate. One or two at bedtime ensures rest when troubled by the throat. Sold by all Chemists, in bottles.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.

HEAD OFFICE—PARIS.
SUBSCRIBED and PAID-UP CAPITAL ... £2,200,000
RESERVE FUND ... 400,000

LONDON BANKERS:
BANK OF ENGLAND,
UNION BANK OF LONDON,
Messrs. C. J. HAMBRO & SON.
LONDON OFFICE—52, THREADNEEDLE STREET, E.C.

CURRENT ACCOUNTS are kept, but no interest allowed.
DEPOSIT ACCOUNTS are opened for fixed periods at rates to be obtained on application. No deposits received for less than thirty days.
LETTERS OF CREDIT payable at any of the chief commercial towns and cities of the world.
DIVIDENDS, &c., on Government Paper and other stocks received for customers without charge, if remitted home through the Bank.

CHARLES LOWELL Manager.
1, Rampart Row, W.

THE AGRA BANK (LIMITED).
CAPITAL—£1,000,000.
RESERVE FUND—£150,000.

BOMBAY BRANCH.

CURRENT ACCOUNTS are kept, and Interest allowed when the Credit Balance does not fall below Rs. 1,000.
DEPOSITS received available at any time, for Remittance to England in the Bank's Bills and interest allowed thereon at the rate of 4 per cent. per annum.
DEPOSITS are also received for fixed periods on terms which may be learnt on application.
DRAFTS granted at the exchange of the day on London, Scotland, Ireland, and the Bank's Agencies in the East.
CIRCULAR NOTES issued, negotiable in the principal places in Europe.
GOVERNMENT and other STOCKS, and SHARES bought and sold, and the safe custody of the same undertaken.
INTEREST, PAY and PENSIONS collected; and every other description of Banking Business and Money Agency transacted.
All Remittances should be made payable to the Agra Bank, Limited.

HONGKONG & SHANGHAI BANKING CORPORATION.

PAID UP CAPITAL ... Dollars 5,000,000
RESERVE FUND ... Dollars 2,100,000

HEAD OFFICE—HONGKONG.

BOMBAY AGENCY.
CURRENT DEPOSIT ACCOUNTS opened and Interest allowed: Fixed Deposits received on the following terms, viz.:—
Subject to 12 months' notice of withdrawal. Interest at 5 per cent. per annum.
6 do. do. do. 4 do. do.
For shorter periods special arrangements can be made on terms to be ascertained on application.
All letters to be addressed and remittances made payable to the Hongkong and Shanghai Banking Corporation.

J. M. GRIGOR, Acting Agent.

NOTICES.

FOR SALE, MANILLA and OILED COIR ROPE and CORDAGE. Apply to
OWEN & OKELL,
Agents to W. H. HARTON & Co., Calcutta.
Apollo Street, Bombay.

FOR SALE,
AT JAFFER SULLIMAN'S BAZAAR.

Just landed ex. S. S. "Bretton Hall," a Mail-phaeton, with head double folding, sliding steps, and lady's back rest, complete, built by Lewis Fulker of Salisbury.
A handsome, light built Landaulette manufactured at the Royal Carriage Factory in London.
An English-built Victoria, with a moveable driving-box.
A set of English four-in-hand harness.
A few Sets of English single harness
A powerful weight-carrying Bay Galloway, up to 14 stone. Price moderate.
A nearly new D. B. Express Rifle, 500 bore, by W. Adams, with all its fittings, in case complete. Price Rs. 375.
A large collection of China and Japan Vases, Plates, &c. &c.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "BOMBAY GAZETTE" Press having leased from the *GREAT INDIAN PENINSULA RAILWAY COMPANY* and the *BOMBAY, BARODA AND CENTRAL INDIA RAILWAY COMPANY*, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices of Advertisements on the lines.

The announcements may be in English or in any of the Native Languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every one in the United Kingdom.

INSURANCE COMPANIES, SHIPPING COMPANIES HOTEL-KEEPERS, MERCHANTS, TRADERS and others who wish to force their business on the notice of the public, all alike value the privilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway Passengers on the two trunk lines of Western India, Native Merchants, Traders, &c. seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations an infallible means of extending their business.

And as nearly ALL TRAVELLERS ARRIVING IN INDIA NOW LAND AT BOMBAY and proceed by the G. I. P. or B. B. and C. I. Railways to their destinations, Placards exhibited at the different stations on those lines are every day becoming more and more valuable as means of bringing the Advertisers business to the notice of the public.

Advertisers can select the stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make liberal use of the new means now offered of making announcements known to the public.

Placards, according to the taste of Advertisers may be printed at moderate charges in English or any of the Native languages at the "BOMBAY GAZETTE" Press. Estimates on application.

RATES.

Boards not exceeding 2 feet long and 2 feet broad Rs. 2 per month. For every additional square foot annas 8.

Thus a firm exhibiting a board, say 4 feet square, will have the advantage of having its business Advertisement read by thousands of passengers on one station platform for the trifling monthly expenditure of Rs. 2. Parties advertising on six stations or more will be allowed a discount of ten per cent.; on twelve stations or more twenty-five per cent.

The boards to be delivered at the "BOMBAY GAZETTE" OFFICE, whence they will be sent by the Lessee to the various stations selected by the Advertiser. In the event of the contract terminating, the boards will be brought back to Bombay at the expense and risk of the Advertiser.

Special arrangements for long periods.

For further particulars apply to THE MANAGER, "BOMBAY GAZETTE" OFFICE, Rampart Row, Fort

STATIONS ON THE G. I. P. R. LINE.

Bombay.	Bhadli	Chindwara	Parsi
B. Bunder.	Bhosawul Junction*‡	Satari	Dapki
Mugsid ,,	Sowda	Shapura	Akola
Byculla ,,	Nimbonah	Mirgaul (for Marble Rocks)	Boregaum
Chinchpoogly	Raver	Nagpore	Kadpurna
Parel Station	Khanapur	Kamptee	Moortizapoor
Dadur	Burhanpur	Wadi	Mel-
Sion	Chanchee	Budlapoor	Koorun
Coorla	Mundwa	Wurgaul	Budnaira*
Ghat-Cooper	Dongergaum	Narol	Malker
Bhandoop	Bagmar	Chinchowli	Chandoor
Tannah*	Khandwa*†	Kurlut*†	Damergaum
Deewa	Jawar	Paidesdari	Poolgaum
Callian Junction*†	Beerh	Khandalla	Dygaum
Titwalla	Singaji	Lanowlee*	Wurdah†
Khadawali	Harsud	Karli	Powsar
Wassind	Kirkeam	Kurkulla	Sindee
Shapoor	Bheringaee	Tulligaum	Boree
Atgaum	Hurda	Salaivadi	Kapri
Khurdee	Timoornee	Chinchwud	Saigaon
Kusaarah*	Pagdhal	Kirkee	Jehwoor
Egutpoorah*	Sewnee	Poona*¶¶	Kem
Ghotee	Dharam	Loonee	Barsee Road*
Ballgaum	Khundi	Morolee	Marhch
Deolalee B. Siding	Dularia	Yeoat	Mohol
Nassick Rd*	Etarsee for Hoshengabad	Kheirgaum	Packnoy‡
Kheirwadee	Rampur	Patna	Sholapur*
Niphar	Bagra	Dhond†	Hoodgee
Lassulgaum	Semri	Borebail	Kurulgam
Munmar	Sohagpore*¶	Deeksal and Bheegwan	Doodeh
Nandgaum*	Paparia (for Pachmari)	Kartruz	Goodoor
Naddongree	Bankori	Poomulwaree	Goolburga
Chalisgaum	Babai	Warrengaum	Shahabad*†‡.
Kuigaum	Gadawara	Nazgaum	Wadi
Galna	Bohanee	Khankeer	Nulwar
Pachora	Kureli (for Saugor)	Mulkapoor	Yedlaserry
Myjee	Nursingpore	Biswa Bridge	Sydapore
Munsawud	Kuruk Bail	Nandoora	Road
Sisowlee		Jullum†	Kistna
Julgaum		Sheasgaum*	Chicksagore
			Raichore*†

* Refreshment Rooms. † Junction for Lines.
‡ From 15 to 30 minutes for Refreshments.
¶ 30 minutes for Dinner. ¶¶ 40 minutes for Dinner.

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Church Gate Street	Wangaum	Palonee	Pali
Marine Lines	Danoo Road	Unclesur	Byrahvi
Churney Rd.	Goolwood	Broach*	Nariad Road
Grant Road	Wewjee	Chumargaum	Mehmooda-
Mahaluxmee	Sunjan	Palej	bad
Parell	Bhoolar	Meagaum	Ahmedabad†
Dadur	Dunsun Rd.	Kurwan	Saburmuttee
Mahim	Dodwara	Mundala	Ambli Road
Bandora	Pardee	Dubhoe	Sanund
Andaree	Bulsar	Bhadurpore	Charolee
Goregaum	Dongree	Kiola	Jackwara
Borewlee (Dysur)	Beelecmora	Baroda*	Veerumgaum
Bhyndar	Umulsar	Baiwa	Jhond
Bassein Road	Nowsaree	Wasund	Patree
Versur	Sucheen	Nowiey	Kharraghora
Sopalla	Surat*¶	Anand	Sabli Road
Palghur	Amalsoe.	Bhatuj	Lillapore Rd.
	Bardoli	Oomrel	Lasteran
		Dakor	Wadw

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